

**M. Com.
DEGREE PROGRAMME**

**OBE SYLLABUS
2021-2023**



**PG & RESEARCH DEPARTMENT OF COMMERCE
BISHOP HEBER COLLEGE(AUTONOMOUS)
TIRUCHIRAPPALLI – 620 017**

PG & RESEARCH DEPARTMENT OF COMMERCE

M.Com

OUTCOME BASED EDUCATION

2021-2023

VISION

Excellence in commerce education, imparting knowledge, skills and values for professional development, employability and entrepreneurship.

MISSION

1. Educating the contemporary global development in the areas of Commerce and Business through effective blend of curricular and co-curricular activities.
2. Imparting quality and need based education to facilitate students to explore knowledge in multi-faceted arenas.
3. Molding for leadership positions in organizations at national and international levels.
4. Fostering an ethical atmosphere founded in human values in which life-force and skills will succeed to enrich the quality of life.

**PROGRAMME OUTCOMES
M.COM**

On successful completion of the Program the Post Graduates of Commerce will be competent in the following domains:

KNOWLEDGE

PO 1: Comprehend advanced knowledge and understanding of the contemporary trends in Commerce.

RESEARCH

PO 2: Execute independent research in social science through objective and systematic analysis and provide potential solutions to real life problems.

SKILL DOMAIN

PO 3: Exhibit analytical skills in the stock market operations.

PO4: Enhance the decision-making skills through costing methods and application of management accounting principles.

CRITICAL THINKING

PO 5: Identify, formulate and analyse complex problems relating to financial aspects at a global level.

LIFELONG LEARNING

PO 6: Foster the ability to engage in independent and lifelong learning in the context of changing scenario.

EMPLOYABILITY & ENTREPRENEURSHIP

PO 7: Certitude to start-up business enterprises by acquiring the entrepreneurship competencies.

PO 8: Augmenting communication and interpersonal skills to work as a team and lead a team.

CORE VALUES & ETHICS

PO9: Practice social ethical principles and good governance.

PROGRAM SPECIFIC OUTCOME (PSO)

M.Com

Upon completion of M.Com program graduates will be able to:

- PSO1:** Comprehend the concepts and applications of tools necessary to understand the emerging role of business and predictive analytics.
- PSO2:** Demonstrate knowledge of risk mitigation in financial sectors by evaluating the operations of the stock and derivative markets.
- PSO3:** Disseminate effectively the research output in reputed journals and conferences.
- PSO4:** Acquire skills to lead teams effectively and efficiently towards attainment of individual and organizational goals.

Programme Structure

Sem.	Course	Course Title	Course Code	Hours / week	Credits	Marks		
						CIA	ESE	Total
I	Core I	Organizational Behaviour	P18CM101	6	5	25	75	100
	Core II	International Financial Management	P19CM102	6	5	25	75	100
	Core III	Logistics and Supply Chain Management	P18CM103	6	4	25	75	100
	Core IV	Advanced Cost Accounting	P20CM104	6	4	25	75	100
	Elective I	Strategic Management/ Auditing	P18CM1:1/ P18CM1:A	6	4	25	75	100
II	Core V	Research Methodology	P19CM2P1	6	5	40	60	100
	Core VI	Enterprise Resource Planning	P21CM206	6	5	25	75	100
	Core VII	Project Appraisal Planning and Control	P19CM207	6	4	25	75	100
	Elective II	Direct Tax Law and Practice/ Goods and Service Tax 2017	P19CM2:2/ P21CM2:A	6	4	25	75	100
	Elective III	Teaching and Research Aptitude/ International Financial Reporting Standards	P19CM2:3/ P19CM2:B	4	4	25	75	100
	VLO	RI / MI	P17VL2:1/ P17VL2:2	2	2	25	75	100
III	Core VIII	Security Analysis and Portfolio Management – I	P18CM308	6	4	25	75	100
	Core IX	Behavioural Finance	P21CM309	6	4	25	75	100
	Core X	Business Analytics and Intelligence	P19CM310	6	5	25	75	100
	Core XI	Financial Engineering – I	P18CM311	6	5	25	75	100
	Elective IV	Accounting for Managerial Decisions/ Business Valuation and Business Analysis	P19CM3:4/ P19CM3:A	6	4	25	75	100
IV	Core XII	Security Analysis and Portfolio Management – II	P18CM412	6	5	25	75	100
	Core XIII	Business Ethics, Corporate Social Responsibility and Governance	P18CM413	6	4	25	75	100
	Core XIV	Financial Engineering – II	P18CM414	6	4	25	75	100
	Elective V	Internship	P19CM4F1	6	4	--	--	100
	Core Project	Project	P18CM4PJ	6	5	--	--	100
			Total Credits :		90			
Core Theory : 13 Core Project : 1 Elective :5 Value Education : 1								
Core Practical : 1							Total	21

PROGRAMME ARTICULATION MATRIX

S. No.	COURSE NAME	COURSE CODE	CORRELATION WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES													
			PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4	
1.	Organizational Behaviour	P18CM101	M	M	M	M	H			H	H		L	L	L	H
2	International Financial Management	P19CM102	H		H	H	H	H				M	H	M	H	H
3	Logistics and Supply Chain Management	P18CM103	H	H	H	H	M	H	H	H	H	H	M	M	H	H
4	Advanced Cost Accounting	P20CM104	H	H	H	H	H			H	H	H	H	H	H	H
5	Strategic Management	P18CM1:1	H		H	H	H						M	H	M	H
6	Auditing	P18CM1:A	H	M	H	H	M	M	M	M	M	M	H	M	H	H
7	Research Methodology	P19CM2P1	L	H		M							M		H	M
8	Enterprise Resource Planning	P21CM206	H	H	H	H	H	H	H	H	H	H	H	H	H	H
9	Project Appraisal Planning and Control	P19CM207	H	H	H	H	H	H	H	H	H	H	H	H		H
10	Direct Tax Law and Practice	P19CM2:2	H	H	H	H			H	H	H	H	H	H	H	H
11	Goods and services tax 2017	P21CM2:A	H	H	M	M	M	M	M	M	H	M	H	H	M	L
12	Teaching and Research Aptitude	P19CM2:3	H	H	H	H	H			H	H	H	H	H	H	H
13	International Financial Reporting Standards	P19CM2:B	M	H	H	M	M	M		H	M	H	H	H	M	M
14	Security Analysis and Portfolio Management – I	P18CM308	L		H	M								H	M	M

15	Behavioural Finance	P21CM309	H		H	M	M					M	M		
16	Business Analytics and Intelligence	P19CM310	H		H	H	H					H	M		
17	Financial Engineering – I	P18CM311	H		H	M	M					M	M		
18	Accounting for Managerial Decisions	P19CM3:4	H	H	H	H	M	H	L	L	L	H	H	M	H
19	Business Valuation and Business Analysis	P19CM3:A	H	M	H	H	-	H	M	M	-	H	H	H	-
20	Security Analysis and Portfolio Management – II	P18CM412	L		H	M							H	M	M
21	Business Ethics, Corporate Social Responsibility and Governance	P18CM413	H	H	H	H	H		H	H		H		H	H
22	Financial Engineering – II	P18CM414	H	H	M	M						M	M		

SEMESTER - I	CORE I - ORGANISATIONAL BEHAVIOUR	CODE: P18CM101
CREDITS: 5		HOURS PER WEEK: 6

COURSE OUTCOMES

At the end of this course, the student will be able to

Sl. No.	Course Outcomes	Level	Unit
1	Relate theories of learning to organizational behavior	K 4	I
2	Formulate a cordial relationship between perception and attitude towards the development of personal and ethical values	K6	II
3	Compile learning and personality theories to develop interpersonal skills.	K 6	II
4	Prioritize the importance of personality test indicators.	K5	III
5	Apply the concept of power and politics to choose leadership styles	K3	IV
6	Design the conducive organizational environment in the way to reduce the job stress.	K6	V

UNIT- I INTRODUCTION, PERCEPTION, LEARNING

18 Hrs

- 1.1 Organizational Behaviour
 - 1.1.1 Definition
 - 1.1.2 Importance
 - 1.1.3 Historical Background
- 1.2 Perception
 - 1.2.1 Definition
 - 1.2.2 Process

- 1.2.3 Factors affecting Perception
- 1.2.4 Social Perception.
- 1.3 Learning
 - 1.3.1 Definition
 - 1.3.2 Theories of Learning
 - 1.3.2.1 Classical Conditioning
 - 1.3.2.2 Operant Conditioning
 - 1.3.2.3 Social Learning
 - 1.3.3 Organizational Reward Systems.

UNIT- II PERSONALITY, ATTITUDES, MOTIVATION, VALUES 22 Hrs

- 2.1 Personality
 - 2.1.1 Meaning of personality
 - 2.1.2 Development of Personality – Nature Vs Nurture
 - 2.1.3 Theories of Personality
 - 2.1.3.1 The Myers-Briggs Type Indicator
 - 2.1.3.2 The Big Five Personality theory
- 2.2 Attitudes
 - 2.2.1 Definition
 - 2.2.2 Dimensions of attitude –Job Satisfaction - Organizational Commitment.
- 2.3 Motivation
 - 2.3.1 Definition
 - 2.3.2 Theories of Work Motivation
 - 2.3.2.1 Hierarchy of Needs theory
 - 2.3.2.2 Theory X and Theory Y
 - 2.3.2.3 Two factor theory
 - 2.3.2.4 McClelland's Theory of Needs
 - 2.3.2.5 Goal Setting theory
- 2.4 Values
 - 2.4.1 Definition
 - 2.4.2 Important types of Values
 - 2.4.3 Values across cultures

UNIT- III Groups, Teams and Conflict Management

15 Hrs

- 3.1. Groups
 - 3.1.1. Groups
 - 3.1.1.1 Stages of Group Development
 - 3.1.1.2 Group Properties
 - 3.1.1.3 Group Decision Making
 - 3.1.2 Teams
 - 3.1.2.1 Importance

- 3.1.2.2 Types
- 3.1.2.3 Formation of teams
- 3.1.2.4 Factors determining Team effectiveness.

3.2 Conflict Management

- 3.2.1 Traditional vis-a-vis Modern view of conflict
- 3.2.2 Constructive and Destructive conflict
- 3.2.3 Conflict Process
- 3.2.4 Strategies for encouraging constructive conflict
- 3.2.5 Strategies for resolving destructive conflict

UNIT- IV Power, Politics and Organizational Culture**17 Hrs**

- 4.1 Power and Politics
 - 4.1.1 The concept of Power
 - 4.1.2 Sources of Power
 - 4.1.3 Power and Politics
 - 4.1.4 Using power to manage effectively.
- 4.2 Organizational Culture
 - 4.2.1 Dimensions
 - 4.2.2 Culture as a liability
 - 4.2.3 Ethical organizational culture
 - 4.2.4 Positive organizational culture.

UNIT- V Leadership, Change, Organizational Development and Job Stress**18 Hrs**

- 5.1 Leadership
 - 5.1.1 Definition
 - 5.1.2 Leadership Styles – Autocratic, Democratic, Laissez faire, Charismatic, Transformational, and Servant Leadership.
- 5.2 Change
 - 5.2.1 Importance
 - 5.2.2 Forces responsible for change
 - 5.2.3 Resistance to change
 - 5.2.4 Overcoming resistance to change
- 5.3 Organisational Development – Learning organisation.
- 5.4 Job stress
 - 5.4.1 Sources
 - 5.4.2 Effects
 - 5.4.3 Management.

UNIT - VI - UNIT - VI - Topics for Self Study

Sl. No	Topics	Web link
1.	Organisational Citizenship Behaviour (OCB)	https://en.wikipedia.org/wiki/Organizational_citizenship_behavior
2.	Organizational Behaviour Management	http://psychology.iresearchnet.com/industrial-organizational-psychology/organizational-behavior/organizational-behavior-management/
3.	Organisational Retaliatory Behaviour	http://everything.explained.today/Organizational_retaliatory_behavior/
4.	Workplace Incivility	https://en.wikipedia.org/wiki/Workplace_incivility#:~:text=Workplace%20incivility%20has%20been%20defined,lack%20of%20regard%20for%20others.

REFERENCES

1. Stephen Robbins et al, Organizational Behaviour, 18th Edition , Pearson, (2018)
2. Davis and Newstorm, Human Behaviour at work, 25th Edition, McGraw-Hill Education (2015)
3. Fred Luthans, Organizational Behaviour, 12th Edition, McGraw-Hill Education (2011)
4. Steven Mcshane, Mary Ann Von Glinow, Radha R Sharma, Organisational Behaviour: Emerging Knowledge and Practice for the Real World, 5th Edition, TMH (2007).

WEB LINKS

1. http://www.fu.uni-lj.si/fileadmin/usr-files/Mednarodna_pisarna/ORGANIZATIONAL-BEHAVIOR-2013.pdf
2. https://drive.google.com/file/d/1R8-wtHk7_fP5Fz8uerHfsyDW4evzmRla/view
3. https://bdpad.files.wordpress.com/2015/05/fred-luthans-organizational-behavior--an-evidence-based-approach-twelfth-edition-mcgraw-hill_irwin-2010.pdf

Specific Learning Outcome (SLO)

Unit/ Section	Content	Learning outcomes	Blooms taxonomic highest level of transaction
I Introduction, Perception, Learning			
1.1	1.1 Organizational Behaviour		
	1.1.1 Definition	Define organisational behaviour.	K1
	1.1.2 Importance	State the importance of organisational behaviour.	K1
	1.1.3 Historical Background	Describe the historical background of Organisational Behavior Theories.	K2
1.2	1.2 Perception		
	1.2.1 Definition	Define perception.	K1
	1.2.2 Process	Examine the process of perception.	K4
	1.2.3 Factors affecting Perception	Analyse the factors affecting social perception.	K4
	1.2.4. Social Perception	Define Social perception	K1

Unit/ Section	Content	Learning outcomes	Blooms taxonomic highest level of transaction
1.3	1.3 Learning		
	1.3.1 Definition	Define learning.	K1
	1.3.2 Theories of Learning	Explain various theories of learning related to organisational behaviour	K2
	1.3.2.1 Classical Conditioning	Appraise classical and operant conditioning theories.	K4
	1.3.2.2 Operant Conditioning	Recognize the importance of theories of learning and the systems of rewarding.	K1
	1.3.2.3 Social Learning	State the importance of Social Learning	K1
	1.3.3 Organizational Reward Systems	Recognize the importance of organisational systems of rewarding.	K1
II Personality, Attitudes, Motivation, Values			
2.1	2.1 Personality		
	2.1.1 Meaning of personality	State the need for understanding personality in an organization.	K1
	2.1.2 Development of Personality –Nature Vs Nurture	Compare and contrast between nature and nurture of personality development.	K5
	2.1.3 Theories of Personality	Explain the theories of personality.	K2
	2.1.3.1 The Myers-Briggs Type Indicator	Justify the need and importance of Myers-Briggs type indicator for personality test.	K5
	2.1.3.2 The Big Five Personality Theory.	Discuss the big five personality theories to understand organisational behaviour.	K6
2.2	2.2 Attitudes		
	2.2.1 Definition	Define attitude.	K1
	2.2.2 Dimensions of attitude –Job Satisfaction - Organizational Commitment.	Analyse the impact of job satisfaction. Identify the variables of organisational commitment.	K4 K3

Unit/ Section	Content	Learning outcomes	Blooms taxonomic highest level of transaction
2.3	2.3 Motivation		
	2.3.1 Definition	Define motivation.	K1
	2.3.2 Theories of Work Motivation	Explain theories of work motivation.	K2
	2.3.2.1 Hierarchy of Needs theory	Appraise hierarchy of need theory.	K4
	2.3.2.2 Theory X and Theory Y	Distinguish the factors of theory x and theory y.	K4
	2.3.2.3 Two factor theory	State the importance to know McClelland's theory of needs.	K1
	2.3.2.4 McClelland's Theory of Needs	Justify the need to understand the theory of goal setting.	K5
	2.3.2.5 Goal Setting theory	State the need for goal setting theory	K1
2.4	2.4 Values		
	2.4.1 Definition	Define value	K1
	2.4.2 Important types of Values	Explain the important types of values found in an organisation.	K2
	2.4.3 Values across cultures	Assess the values and how they applied in cross cultural working place.	K5
III Groups, Teams and Conflict Management			
3.1	3.1.1 Groups		
	3.1.1.1 Stages of Group Development	Explain the stages of group development	K2
	3.1.1.2 Group Properties	Discuss the properties found in group decision in an organization	K2
	3.1.1.3 Group Decision Making.	Evaluate the different stages of group development	K5
3.2	3.1.2 Teams		
	3.1.2.1 Importance	Explain the importance of team.	K2
	3.1.2.2 Types	Discuss the various types of teams found in an organisation.	K2

Unit/ Section	Content	Learning outcomes	Blooms taxonomic highest level of transaction
	3.1.2.3 Formation of teams	Identify the steps in formulation of teams.	K2
	3.1.2.4 Factors determining Team effectiveness.	Summarize the factors determining the effectiveness of the team.	K2
	3.3 Conflict Management		
	3.2.1 Traditional vis-a-vis Modern view of conflict	Distinguish between traditional and modern view of conflict.	K4
	3.2.2 Constructive and Destructive conflict	Explain constructive and destructive conflict methods.	K2
3.3	3.2.3 Conflict Process	Explain the process of conflict.	K2
	3.2.4 Strategies for encouraging constructive conflict	List out the strategies for encouraging constructive conflict.	K1
	3.2.5 Strategies for Resolving destructive conflict	Identify the strategies to resolve the destructive conflict.	K2
IV. Power, Politics And Organizational Culture			
	Power and Politics		
	4.1.1 The concept of Power	Explain the concept of power and politics.	K2
4.1	4.1.2 Sources of Power	List out the sources of power.	K1
	4.2.3 Power and Politics	Apply the usage of power in managing the work place environment effectively.	K3
	4.2.4 Using power to Manage effectively.		
	4.2 Organizational Culture		
	4.2.1 Dimensions	Identify various dimensions found in organisational culture	K2
	4.2.2 Culture as a liability	List the factors to develop ethical organisational culture	K1
4.2	4.2.3 Ethical organizational culture	Identify the key aspects of organisational culture to build positive organisational culture	K3
	4.2.4 Positive organizational culture.	Identify the factors enhancing positive organizational culture	K2

Unit/ Section	Content	Learning outcomes	Blooms taxonomic highest level of transaction
V Leadership, Change, Organizational Development And Job Stress			
5.1	5.1 Leadership		
	5.1.1 Definition	Define leadership.	K1
	5.1.2 Leadership Styles – Autocratic, Democratic, Laissez faire, Charismatic, Transformational and Servant Leadership.	Identify the leadership styles which is effective in work place.	K3
Discuss the various leadership styles.		K2	
5.2	5.2 Change		
	5.2.1 Importance	Discuss the importance of change	K2
	5.2.2 Forces responsible for change	List the strategies to overcome resistance to change	K1
	5.2.3 Resistance to change	Identify various dimensions found in resistance to change	K2
	5.2.4 Overcoming resistance to change.	Identify various strategies to overcome resistance to change	K2
5.3	Organisational Development Learning organisation	Discuss the importance of learning in organizations	K6
5.4	Job stress		
	5.4.1 Sources	Explain the sources and effects of stress	K3
	5.4.2 Effects	Use the various coping strategies of stress management	K3
	5.4.3 Management	State the ways to manage job stress	K1

MAPPING SCHEME FOR THE POs, PSOs AND COs

L-Low

M-Moderate

H- High

Mapping	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	M	M	-	-	H	-	H	M	-	-	L	L	H
CO2	M	M	L	-	H	-	H	M	-	-	L	L	H
CO3	M	M	-	L	H	L	H	H	L	L	L	-	H
CO4	M	M	M	-	H	-	H	H	-	L	-	L	H
CO5	M	M	-	-	H	-	H	H	-	L	L	L	H
CO6	M	M	-	M	H	L	H	H	L	-	L	-	H

COURSE ASSESSMENT METHODS

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Internship 2. Project Work

COURSE CO-ORDINATOR – Mr.Boaz.A

SEMESTER – I	COREII - INTERNATIONAL FINANCIAL MANAGEMENT	CODE:P19CM102
CREDITS: 5		HOURS PER WEEK: 6

COURSE OUTCOMES

On completion of the course, the students will be able to

Sl. No	Course Outcome	Level	Unit
1	Appraise various theories of international trade	K6	I
2	Integrate the concept of Globalisation and Multinational firms	K5	II
3	Extrapolate the techniques of transaction exposure	K4	III
4	Calculate the bid/ ask spread	K4	III
5	Analyze the cost of different sources of capital	K4	IV
6	Assess the need and importance of multinational cash management	K6	V

UNIT I Financial Management in a Global Context and International Business

18 Hrs

- 1.1 International Financial Management
 - 1.1.1 Introduction
 - 1.1.2 The Finance Function
 - 1.1.3 Recent Changes in Global Financial markets
- 1.2 International business
 - 1.2.1 Introduction
 - 1.2.2 Evolution
 - 1.2.3 Nature
 - 1.2.4 Balance of Payments- Components, Meaning of Surplus and Deficit in BOP
 - 1.2.5 Theories of International Trade
 - 1.2.6 Comparative advantage theory
 - 1.2.7 Absolute advantage theory
 - 1.2.8 Heckscher Ohlin theory
- 1.3 Gains from trade and terms of trade,
- 1.4 Barriers to International trade.

UNIT II Multinational Corporations

18 Hrs

- 2.1 Globalisation and Multinational firms
- 2.2 International monetary system
 - 2.2.1 Evolution
 - 2.2.2 Gold Standard
 - 2.2.3 Bretton Woods System
 - 2.2.4 Flexible Exchange rate regime
 - 2.2.5 Current exchange rate arrangements
- 2.3 The Economic and Monetary Union (EMU)
 - 2.3.1 History of EMU
 - 2.3.2 Objectives of EMU
- 2.4 MNC's and International trade
 - 2.4.1 Merits and demerits of MNC's
- 2.5 WTO
 - 2.5.1 Evolution
 - 2.5.2 Objectives
 - 2.5.3 Functions

UNIT III Foreign Exchange Exposures

18 Hrs

- 3.1 Types of Exposures
- 3.2 Measuring and Managing Economic exposure
- 3.3 Management of Translation and translation exposure
- 3.4 Distinction between transaction and translation exposure
- 3.5 Techniques of transaction exposure
- 3.6 Computation of transaction and translation exposure
- 3.7 Bid, Cross and Spread
- 3.8 Computation of bid/ ask spread.

UNIT IV Long-Term Asset-Liability Management

18 Hrs

- 4.1 Foreign Direct Investment
- 4.2 Types of Foreign Direct Investment
- 4.3 Foreign investment flows and Barriers
- 4.4 Cross Border Acquisitions
- 4.5 International Cost of Capital
- 4.6 Weighted average cost of capital
- 4.7 Cost of different sources of capital
 - 4.7.1 Cost of debt
 - 4.7.2 Cost of equity
 - 4.7.3 Cost of preferred stock

- 4.8 International Capital Budgeting
 - 4.8.1 Techniques- Payback period
 - 4.8.2 Accounting Rate of Return (ARR)
 - 4.8.3 Net Present Value (NPV)
 - 4.8.4 Internal Rate of Return

UNIT - V Multinational Cash Management

18 Hrs

- 5.1 Introduction
- 5.2 Objectives
- 5.3 Need and importance of multinational cash management
- 5.4 Types of multinational cash management
 - 5.4.1 Centralized Cash management
 - 5.4.2 Decentralization Cash management
- 5.5 Techniques of international cash management
- 5.6 Netting systems, Bilateral netting, Multilateral Netting
- 5.7 Transfer pricing in cash management
- 5.8 Impact on cash management.

UNIT - VI - UNIT - VI - Topics for Self Study

Sl.No	Topic	Weblinks
1.	Trends in Financial Management and Securities Markets	https://opentextbc.ca/businessopentax/chapter/trends-in-financial-management-and-securities-markets/
2.	Recent Trends and Debates on the International Financial System	http://www.networkideas.org/featart/feb2004/Joseph_Lim.pdf
3.	Emerging Trends in International Finance	https://talentedge.com/blog/emerging-trends-international-finance/
4.	Recent Trends in Global Capital Markets	https://internationalfinance.com/recent-trends-in-global-capital-markets/

Theory : 50 % Problems : 50 %

REFERENCES

1. Dr. Francis Cherunilam, International Trade and export management, Himalayan Publishing House, Chennai, 20th edition, 2011..
2. C. Jeevanantham, International Business, Sultan Chand and Sons, New Delhi, 7th Edition, 2012.
3. M. Y. Khan & P. K. Jain, Financial Management, Text, Problems and Cases, Tata McGraw Hill Publishing Company, New Delhi, 4th Edition, 2007.
4. P. G. Apte, International Financial Management, Tata McGraw Hill Publishing Company, New Delhi, 4th Edition, 2008.

WEB LINKS

1. <http://www.ddegjust.ac.in/studymaterial/mba/fm-406.pdf>
2. <https://dtaskin.yasar.edu.tr/wp-content/uploads/2016/09/Geert-Bekaert-Robert-J.-Hodrick-International-Financial-Management-Second-Edition-2011-1.pdf>.
3. <https://icmai.in/upload/Students/Syllabus-2008/StudyMaterial/Final/P-12.pdf>

Specific Learning Outcomes (SLO)

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
UNIT 1 Financial Management in a Global Context and International Business			
1.1	1.1 International Financial Management		
	1.1.1 Introduction	Define International financial management	K1
	1.1.2 The Finance Function	Discuss various financial functions at global level.	K2
	1.1.3 Recent Changes in Global Financial markets	Explain the recent changes in global financial market	K2
1.2	1.2 International business		
	1.2.1 Introduction	Explain the evolution of international business	K2
	1.2.2 Evolution	List out the components of Balance of Payments.	K1

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
	1.2.3 Nature	State the meaning for BOP	K1
	1.2.4 Balance of Payments- Components, Meaning of Surplus and Deficit in BOP	Categorize the components of surplus and deficit in BOP.	K6
	1.2.5 Theories of International Trade	Appraise various theories of international trade.	K5
	1.2.6 Comparative advantage theory	State the scope of comparative advantage theory	K1
	1.2.7 Absolute advantage theory	Elaborate absolute advantage theory	K2
	1.2.8 Heckscher Ohlin theory	Elaborate Heckscher Ohlin Theory	K2
1.3	Gains from trade and terms of trade	Recall the concept of gains from trade and terms of trade	K1
1.4	Barriers to International trade	Examine the barriers to international trade	K4
Unit II Multinational Corporations			
2.1	Globalisation and Multinational firms	Explain the concept of Globalisation and Multinational firms	K5
2.2	2.2 International monetary system		
	2.2.1 Evolution	State the evolution of IMS	K1
	2.2.2 Gold Standard	Describe the outcomes of Bretton Woods System	K2
	2.2.3 Bretton Woods System	Justify the reason for flexible exchange rate regime found in IMS	K5
	2.2.4 Flexible Exchange rate regime	Know gold or currency exchange rate is determined	K1
	2.2.5 Current exchange rate arrangements	State the importance to know about currency exchange state arrangements	K1

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
2.3	2.3 The Economic and Monetary Union (EMU)		
	2.3.1 History of EMU	Explain the history of EMU	K1
	2.3.2 Objectives of EMU	State the objectives of EMU	K1
2.4	2.4 MNC's and International trade		
	2.4.1 Merits and demerits of MNC's	List the merits and demerits of MNC's	K1
2.5	2.5 WTO		
	2.5.1 Evolution	Explain the evolution of WTO	K2
	2.5.2 Objectives	State the objectives of WTO	K2
	2.5.3 Functions	Identify the functions of WTO	K3
UNIT III Foreign Exchange Exposures			
3.1	Types of Exposures	Summarize the types of exposures	K2
3.2	Measuring and Managing Economic exposure	Elaborate the tools to measure and manage economic exposure	K2
3.3	Management of Translation and translation exposure	Explain the techniques adopted to manage translation exposure	K2
3.4	Distinction between transaction and translation exposure	Distinguish between transaction and translation exposure	K4
3.5	Techniques of transaction exposure	Examine the techniques of transaction exposure.	K4
3.6	Computation of transaction and translation exposure	Calculate transaction and translation exposure	K4
3.7	Bid, Cross and Spread	Compare Bid, Cross and Spread	K4
3.8	Computation of bid/ ask spread	Calculate the bid/ ask spread	K4
UNIT IV Long-Term Asset-Liability Management			
4.1	Foreign Direct Investment	Examine the concept of FDI	K4
4.2	Types of Foreign Direct Investment	Elucidate the various types of FDI	K2
4.3	Foreign investment flows and Barriers	Expand the importance of foreign investment flows and barriers	K2
4.4	Cross Border Acquisitions	Explain the concept of cross	K2

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
		border acquisitions	
4.5	International Cost of Capital	Analyze international cost of capital	K4
4.6	Weighted average cost of capital	Calculate the WACOC	K4
	4.7 Cost of different sources of capital		
4.7	4.7.1 Cost of debt	Recall the concept cost of debt	K1
	4.7.2 Cost of equity	Recall the concept cost of equity	K1
	4.7.3 Cost of preferred stock	Classify the cost of different sources of capital	K4
	4.8 International Capital Budgeting		
4.8	4.8.1 Techniques- Payback period	Determine capital budget based on pay back period method	K4
	4.8.2 Accounting Rate of Return (ARR)	Calculate the capital budget based on ARR method	K3
	4.8.3 Net Present Value (NPV)	Examine the capital budget based on NPV method	K4
	4.8.4 Internal Rate of Return	Illustrate the concept of international capital budgeting	K2
UNIT V Multinational Cash Management			
5.1	Introduction	Explain the concept of Multinational cash management	K2
5.2	Objectives	Identify the objectives of Multinational cash management	K2
5.3	Need and importance of multinational cash management	Discuss the need and importance of multinational cash management	K6
	5.4 Types of multinational cash management		
5.4	5.4.1 Centralized Cash management	Analyse the techniques of international cash management	K4
	5.4.2 Decentralised Cash management	Identify the need for decentralized cash management	K3
5.5	Types of multinational cash management	Summarize the types of multinational cash management.	K2

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
5.6	Netting systems, Bilateral netting, Multilateral Netting	Illustrate netting system, bilateral netting and multilateral netting	K2
5.7	Transfer pricing in cash management	Explain transfer pricing in cash management	K2
5.8	Impact on cash management	Discuss the impact of transfer pricing on cash management	K6

MAPPING SCHEME FOR THE POs, PSOs AND COs

L-Low

M-Moderate

H- High

Mapping	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	M		H	M	H	H	L		M	M	M	H	H
CO2	H	L	H	M	M	M		L	M	M	M	H	H
CO3	H		H	H	M	H	L		M	M	M	H	H
CO4	M		H	M	H	H		L	M	M	M	H	H
CO5	H	L	H	M	M	H	L		M	H	M	H	M
CO6	H	L	M	M	M	H		L	M	M	M	H	H

COURSE ASSESSMENT METHODS

Direct
1. Continuous Assessment Test I,II
2. Open book test; Assignment; Seminar; Group Presentation
3. End Semester Examination
Indirect
1. Internship
2. Project Work

COURSE CO-ORDINATOR - Dr.S.Shanthi Merlin

SEMESTER – I	COREIII - LOGISTICS AND SUPPLY CHAIN MANAGEMENT	CODE:P18CM103
CREDITS: 4		HOURS PER WEEK: 6

COURSE OUTCOMES

On completion of the course, the students will be able to

S.No	Course Outcome	Level	Unit
1	Analyze the concept and functions of Logistics Management	K4	I
2	Apply the models in Supply chain management	K3	II
3	Apply the logic to choose the types of carriers in containerization	K3	III
4	Appraise the modes of transportation and its importance in supply chain management	K4	IV
5	Categorize and distinguish trade-offs between the three key areas of transport, inventory and sourcing	K4	V
6	Inspect the role of intermediaries and find out the route planning of ports, ICDs, CONCOR	K4	V

UNIT- I Introduction to Logistic Management

16 Hrs

- 1.1 Definition,
- 1.2 Scope
- 1.3 Functions
- 1.4 Objectives
- 1.5 Integrated logistics management
- 1.6 Role of logistics in the supply chain
- 1.7 Logistics & customer service
- 1.8 Role of logistics in competitive strategy
- 1.9 Logistics organization and performance measurement
- 1.10 ERP
- 1.11 SAP
- 1.12 ORACLE

UNIT- II Introduction to Supply Chain Management

18 Hrs

- 2.1 Definition
- 2.2 Objectives
- 2.3 Importance

- 2.4 Decision phases
- 2.5 Process view
- 2.6 Competitive and supply chain strategies
- 2.7 Achieving strategies fit
- 2.8 Supply chain drivers
- 2.9 Obstacles
- 2.10 Framework
- 2.11 Facilities
- 2.12 Inventory
- 2.13 Transportation
- 2.14 Information
- 2.15 Sourcing
- 2.16 Modelling for supply chain

UNIT - III Designing the Supply Chain Management

20 Hrs

- 3.1 Designing the distribution network
- 3.2 Role of distribution
- 3.3 Factors influencing distribution
- 3.4 Design options
- 3.5 e – business and its impact
- 3.6 Distribution networks in practice
- 3.7 Networking design in the supply chain
- 3.8 Role of network
- 3.9 Factors affecting the networking design decisions
- 3.10 Modeling for supply chain.

UNIT- IV Reverse Logistics and Containerization

18 Hrs

- 4.1 Reverse logistic
 - 4.1.1 Scope
 - 4.1.2 Design
 - 4.1.3 e-logistic
 - 4.1.4 Logistics information system
 - 4.1.5 Application of IT in logistics
 - 4.1.6 Automatic identification technologies
 - 4.1.7 Bar coding, RFID technology
- 4.2 Containerization
 - 4.2.1 Concept
 - 4.2.2 Types
 - 4.2.3 Benefits
 - 4.2.4 Types of carriers – indirect & special carriers

- 4.2.5 Role of intermediaries – shipping agents, brokers
- 4.2.6 Freight management
- 4.2.7 Route planning of ports, ICDs, CONCOR
- 4.2.8 Global shipping options

UNIT- V Transportation Network and Sourcing

18 Hrs

- 5.1 Transportation
 - 5.1.1 Role of transportation
 - 5.1.2 Modes and their performance
 - 5.1.3 Transportation infrastructure and policies
 - 5.1.4 Design options and their Trade-off
 - 5.1.5 Tailored transportation
- 5.2 Sourcing
 - 5.2.1 In-house or Outsource
 - 5.2.2 3 PL and 4 PL
 - 5.2.3 GPS and GIS technology
 - 5.2.4 Supplier scoring and assessment
 - 5.2.5 Lean Management
 - 5.2.6 Lean Manufacturing
 - 5.2.7 Mass Customization

UNIT - VI - UNIT - VI - Topics for Self Study

Sl. No	Topics	Weblinks
1.	International Logistics	http://scm.gsom.spbu.ru/index.php?title=International_logistics&oldid=6629
2.	Applied Logistics Data Analysis	https://blog.datumize.com/how-is-data-analytics-changing-logistics-business
3.	Green Logistics and Supply chain	http://cmuscm.blogspot.com/2014/02/green-logistics-in-supply-chain-networks.html
4.	Port and Airport Management for Logistics	http://tfig.unece.org/contents/port_management.htm

References

1. Ailawadi C. Sathish & Rakesh Singh, Logistics Management, *Prentice Hall, India, 2005.*

2. Sunil Chopra and Peter Meindl, Supply Chain Management – Strategy, Planning and Operation PHI, 4th Edition, 2010.
3. Agrawal D K, Textbook of Logistics & Supply Chain Management, Macmillan India Ltd, 2003.

Web Links

1. https://www.researchgate.net/publication/297369572_Logistics_and_Supply_Chain_Management
2. https://courses.edx.org/assetv1:MITx+CTL.SC1x_1+2T2015+type@asset+block/w111_IntroSCM_ANNOTATED_v4.pdf
3. http://ebooks.lpude.in/management/mba/term_4/DMGT523_LOGISTICS_AND_SUPPLY_CHAIN_MANAGEMENT.pdf

Specific Learning Outcomes (SLO)

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
UNIT I Logistics Management			
1.1	Definition	Define Logistics management	K1
1.2	Scope of logistics	List the scope of Logistics.	K1
1.3	Functions of logistics	State the functions of Logistics.	K1
1.4	Objectives of logistics	List the objectives of Logistics management.	K4
1.5	Integrated logistics management.	Define integrated logistics management.	K1
1.6	Role of logistics in the supply chain	Analyze the relationship between logistics and SCM.	K4
1.7	Logistics and customer service : Relate customer service to logistic management.	Relate customer service to logistics management.	K1
1.8	Role of logistics in competitive strategy	Discuss the role of logistics in competitive strategy.	K2
1.9	Performance measurement	Diagnose performance measures in logistics management.	K4
1.10	ERP, ORACLE, SAP	Relate the software usage to logistics.	K1

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
UNIT II Introduction to Supply Chain Management			
2.1	Definition	Define supply chain management	K1
2.2	Objectives and importance	List the objectives and importance of SCM.	K1
2.3	Decision phases	Explain the decision phases in SCM	K2
2.4	Process view	Explain the process of SCM	K2
2.5	Competitive and supply chain strategies	What is competitive strategy in SCM?	K1
2.6	Achieving strategies fit	Discuss, how strategies help in achieving success in SCM.	K2
2.7	Supply chain drivers	Identify the functions of SC drivers.	K3
2.8	Obstacles ,Framework	What are obstacles of SC drivers?	K1
2.9	Facilities	List down the facilities available in SCM.	K1
2.10	Inventory	Identify the role and importance of inventory management in SCM.	K3
2.11	Transportation	Summarize the components in transportation decision.	K2
2.12	Information	State the importance of information in SCM.	K1
2.13	Sourcing	Explain the various sourcing available for decision making in SCM.	K2
2.14	Modelling for supply chain	Compare the various models available in supply chain	K2
UNIT III Designing the SCM			
3.1	Designing the distribution network	What is network designing in SCM?	K1
3.2	Role of distribution	Demonstrate the role of distribution in SCM.	K3
3.3	Factors influencing design	Explain the factors influencing design in SCM.	K2
3.4	Design options	Illustrate design options in SCM.	K3

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
3.5	e-business and its impact	Identify the impact of e-business in SC.	K3
3.6	Distribution network in practice.	Identify the distribution network practiced in SC.	K3
3.7	Network design in SC	Classify the factors to adopt networks for SC.	K2
3.8	Role of network	Identify the role of network in SC.	K2
3.9	Factors affecting the network design	Discuss the factors affecting the network design in SC.	K2
3.10	Modelling for supply chain	Explain the model for supply chain.	K2
UNIT IV Reverse Logistics & Containerization			
4.1	4.1 Reverse logistics		
	4.1.1 Scope	List the scope of Reverse logistics	K2
	4.1.2 Design	State the need for design in reverse logistics	K1
	4.1.3 Logistics information system	Explain the use of information system is used in logistics	K1
	4.1.4 Application of IT in logistics	State the scope of applied in logistics	K1
	4.1.5 Bar Coding, RFID	State the usage of RFID.	K1
4.2	4.2 Containerization		
	4.2.1 Concept and Types	Analyse, what is containerization?	K1
	4.2.2 Benefits compare and contrast the containerization	Classify the types of container used in supply chain.	K4
	4.2.3 Types of carriers	Identify the concept of containerization.	K2
	4.2.4 Role of intermediaries	Classify the types of carriers found in logistics.	K4
	4.2.5 Freight Management.	Catalogue the importance of intermediaries.	K4
	4.2.6 ICDs, CONCOR	Explain the need and importance of freight management.	K2

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
	4.2.7 Global shipping options	Examine the procedure in shipping.	
UNIT – V Transportation Network and Sourcing			
5.1	5.1 Transportation		
	5.1.1 Role of transportation.	Explain the role of transportation in logistics.	K2
	5.1.2 Modes and their performance	Classify the modes of transport.	K4
	5.1.3 Infrastructure and policies.	Explain the policies related to infrastructure in logistics.	K2
	5.1.4 Design option and their trade off	Analyse the consequences of trade off.	K4
5.2	5.2 Sourcing		
	5.2.1 In –house or Outsource	Explain various type of in house sourcing	K2
	5.2.2 3 PL and 4 PL	Discuss the functions of 3PL & 4PL	K2
	5.2.3 GPS and GIS technology	State the utility of GPS & GIS in a business?	K1
	5.2.4 Supplier scoring and assessment	Explain scoring procedure.	K2
	5.2.5 Lean Management	Analyse the functions of lean management.	K4
	5.2.6 Lean Manufacturing	State the use of mass communication in lean manufacturing.	K1
	5.2.7 Mass Customization	State the need for mass customization	K1

MAPPING SCHEME FOR THE POs, PSOs AND COs

L-Low

M-Moderate

H- High

Mapping	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	M	L	-	-	M	L	H	M	H	M	M	M	H
CO2	H	M	M	-	-	L	M	H	H	-	M	H	M
CO3	H	M	H	M	L	H	-	M	M	L	M	L	M
CO4	M	M	L	H	M	-	M	H	L	-	-	M	H
CO5	H	M	L	L	M	-	-	M	L	M	L	M	M
CO6	M	H	L	H	L	-	M	H	M	L	-	M	L

COURSE ASSESSMENT METHODS

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Internship 2. Project Work

COURSE CO-ORDINATOR - Dr.Ravishankar

SEMESTER I	CORE: IV ADVANCED COST ACCOUNTING	CODE: P20CM104
CREDITS: 4		TOTAL HOURS PER WEEK: 6

COURSE OUTCOMES

On completion of the course, the students will be able to

S.No	Course Outcome	Level	Unit
1	Extrapolate the components of Job cost system	K4	I
2	Prepare Job cost sheet	K5	I
3	Formulate Production cost	K5	II
4	Analyze various methods of Apportionment of joint product and treatment of By-product	K4	III
5	Appraise costing in various service industries	K4	IV
6	Evaluate contract costing in different dimensions	K6	V

UNIT – I Introduction To Costing, Job Costing And Batch Costing

15 Hrs

- 1.1 Introduction to cost accounting
- 1.2 Methods and Technique of costing
- 1.3 Job Costing
 - 1.3.1 Objectives of Job order costing
 - 1.3.2 Importance of Job costing
 - 1.3.3 Procedures of Job order cost system
 - 1.3.4 Preparation of Job Sheet
- 1.4 Batch costing
 - 1.4.1 Computation of selling price
 - 1.4.2 Computation of economic batch quantity

UNIT – II Process Costing

20 Hrs

- 2.1 Features of Process Costing
- 2.2 Application of Process costing
- 2.3 Process Accounts with
 - 2.3.1 Abnormal Process loss
 - 2.3.2 Normal Process loss
 - 2.3.3 Abnormal Gains
- 2.4 Computation of inter process profit

- 2.5 Computation of Equivalent Production
 - 2.5.1 Weighted Average
 - 2.5.2 FIFO

UNIT - III Joint Product And By-Products Costing 19 Hrs

- 3.1 Objectives of Joint cost analysis
- 3.2 Methods of Apportionment of joint Product
 - 3.2.1 Average unit cost method
 - 3.2.2 Physical unit method
 - 3.2.3 Survey method
 - 3.2.4 Contribution (or gross margin) method
 - 3.2.5 Standard cost method
 - 3.2.6 Sales value at split off Point method
 - 3.2.7 Sales value after further Processing method
- 3.3 Treatment of By – Products

UNIT – IV OPERATING COSTING/ SERVICE COSTING 18 Hrs

- 4.1 Range of Application of operating costing method
- 4.2 Costing in service industry
 - 4.2.1 Costing in Hospital
 - 4.2.2 Costing in Hotel
 - 4.2.3 Costing in Transportation (Goods and Passenger)
 - 4.2.4 Costing in Power house

UNIT – V Contract Costing 18Hrs

- 5.1 Basic features of contract costing
- 5.2 Costing Procedure
- 5.3 Treatment of cost of Plant and machinery
- 5.4 Work certified and uncertified
- 5.5 Profit on uncompleted contracts
- 5.6 Escalation clause
- 5.7 Cost – Plus contracts
- 5.8 Preparation of Contract A/c

UNIT - VI - Topics for Self Study

Sl. No	Topics	Weblinks
1.	Environmental cost accounting	https://link.springer.com/chapter/10.1007/978-1-4615-1727-6_6 https://www.acowtancy.com/textbook/acca-pm/environmental-accounting/management-of-environmental-costs/notes
2.	Predictive costing	https://www.factor.com/resources/white-paper-predictive-costing
3.	Just in time costing	https://smallbusiness.chron.com/justintime-method-31185.html
4.	Strategic costing	https://businessjargons.com/strategic-cost-management.html

Theory: 25%; Problems: 75%

REFERENCES

1. S P JAIN K L NARANG, Cost Accounting, Kalyani Publishers, Chennai 2007.
2. S.P Iyengar, Cost Accounting, Sultan Chand & Sons, 1990.
3. T.S.Reddy and Y.Hari Prasad Reddy, Cost Accounting, Margham Publication Chennai 2014.

Web Links

1. <https://www.researchgate.net/publication/336209503>
Advanced_Cost_Accounting
2. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper10-Revised.pdf

Specific Learning Outcomes (SLO)

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
UNIT I Introduction to Costing, Job Costing and Batch costing			
1.1	Introduction to cost accounting	Discuss about costing and recent development of costing	K2
1.2	Methods and Technique of costing	Explain various methods and technique of costing	K2
1.3	1.3 Job Costing		
	1.3.1 Objectives of Job order costing	List out the Objectives of Job order costing.	K1
	1.3.2 Importance of Job costing	List out the importance of job costing.	K1
	1.3.3 Procedures of Job order cost system	Illustrate the procedure of job order system.	K4
	1.3.4 Preparation of Job Sheet	Compare and contrast job cost sheet and solve the Problems.	K2
	1.4 Batch costing		
1.4	1.4.1 Computation of selling price	Define batch costing and computation of selling price.	K1
	1.4.2 Computation of economic batch quantity	Determine the economic batch quantity and discuss problems	K5
UNIT II Process Costing			
2.1	Features of Process Costing	Illustrate the features of process costing	K2
2.2	Application of Process costing	Interpret application of process costing	K2
	2.3 Process Accounts with		
2.3	2.3.1 Abnormal Process loss	Explain process accounts and computation of abnormal process loss.	K2
	2.3.2 Normal Process loss	Calculate normal process loss	K5
	2.3.3 Abnormal Gains	Calculate abnormal Gain	K2
2.4	Computation of inter process profit	Explain the computation of inter process profit.	K2

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
2.5	2.5 Computation of Equivalent Production		
	2.5.1 Weighted Average	Calculate Equivalent production under weighted Average.	K4
	2.5.2 FIFO	Calculate Equivalent production under FIFO	K4
UNIT III Joint Product And By-Products Costing			
3.1	Objectives of Joint cost analysis	Discuss objectives of joint cost analysis	K2
3.2	3.2 Methods of Apportionment of joint Product		
	3.2.1 Average unit cost method	Identify various methods of apportionment of joint product and solve the problems.	K4
	3.2.2 Physical unit method	Discuss the average unit cost method and solve the problems	K2
	3.2.3 Survey method	Explain Physical unit method	K2
	3.2.4 Contribution (or gross margin) method	Analyze Survey method and discuss with problems	K4
	3.2.5 Standard cost method	Discuss apportionment of Contribution (or gross margin) method & solve with problems.	K2
	3.2.6 Sales value at split off Point method	Appraise apportionment of Sales value at split off Point method and discuss with problems.	K4
	3.2.7 Sales value after further Processing method	Discuss apportionment of sales value further processing method and solve the problems	K2
3.3	Treatment of By-Products	Explain treatment of By-products with Problems	K2
UNIT IV Operating Costing / Service Costing			
4.1	Range of Application of operating costing method	Explain Range of application of operation costing method	K2
4.2	Costing in service Industry	Computation of costing in service industry.	K4

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
4.3	Costing in Hospital	Computation of costing in hospital	K4
4.4	Costing in Hotel	Computation of costing in hotel industry	K4
4.5	Costing in Transportation (Goods and Passenger)	Computation of costing in Transportation industry	K4
4.6	Costing in Power house	Calculation of costing in power house	K4
UNIT V Contract Costing			
5.1	Basic features of contract costing	Discuss basic features of contract costing	K2
5.2	Treatment of cost of Plant and machinery	Calculation of cost of plant and machinery	K4
5.5	Work certified and Uncertified	Computation of work certified and uncertified	K4
5.6	Profit on uncompleted contracts	Calculation of incomplete contracts	K4
5.7	Escalation clause	Calculation of Escalation clause in contract costing	K4
5.8	Cost – Plus contracts	calculation of cost – plus contracts	K4
5.9	Preparation of Contract A/c	Solve contract accounting problems	K6

MAPPING SCHEME FOR THE POs, PSOs AND COs

L-Low

M-Moderate

H- High

Mapping	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	H	M	H	H	L	-	M	M	L	H	M	H	M
CO2	H	M	M	H	-	L	M	-	-	M	-	-	H
CO3	-	M	-	H	-	-	-	H	L	-	H	L	M
CO4	-	M	H	H	-	M	M	L	M	H	H	-	-
CO5	H	M	H	H	H	-	M	-	L	H	-	H	-
CO6	-	M	H	-	-	L	M	M	M	H	L	M	H

COURSE ASSESSMENT METHODS

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Internship 2. Project Work

COURSE CO-ORDINATOR – Dr.V.Charles

SEMESTER I	ELECTIVE: I STRATEGIC MANAGEMENT	CODE: P18CM1:1
CREDITS: 4		TOTALHOURS PER WEEK: 6

COURSE OUTCOMES

On completion of the course, the students will be able to

Sl. No	Course Outcome	Level	Unit
1	Examine the overview of strategic management	K4	I
2	Identify strategic Vision and Mission	K2	II
3	Differentiate various methods which needed by managers for performing	K4	III
4	Elaborate various dimension of external environment	K4	IV
5	Differentiate methods learn to apply in real life	K4	IV
6	Evaluate the structure Multinational organization	K6	V

UNIT- I Strategy

20 Hrs

- 1.0 Concept of Strategy
- 1.1 Meaning of Strategy
- 1.2 Nature of Strategy
- 1.3 Essence of Strategy
- 1.4 Levels of Strategy
- 1.5 Importance of Strategy
- 1.6 Process of Strategy
- 1.7 Strategic Intent
- 1.8 Strategic Vision
- 1.9 Core values and Core purpose
- 1.10 Strategic Mission
- 1.11 Business definition
- 1.12 Business Objectives
- 1.13 Business Goals

UNIT- II Environmental Analysis

18 Hrs

- 2.0 Environmental Analysis
- 2.1 Dimensions of External Environment
- 2.2 PESTLE Framework
- 2.3 McKinsey's 7S Framework

- 2.4 General Environment and organizations strategy
- 2.5 Environmental Scanning, Competitive Forces
- 2.6 Competitive environment
- 2.7 Porter's Five Forces Framework
- 2.8 Process for analysing external environment
- 2.9 Scenario planning. Internal Analysis
- 2.10 Types of Resources
- 2.11 The critical success factor
- 2.12 The value chain Framework
- 2.13 Quantitative and Qualitative assessment
- 2.14 Comparison standards

UNIT- III Cost Concepts

18 Hrs

- 3.0 Meaning of Cost
- 3.1 Causes and effects of High cost
- 3.2 Changing Role of cost in different market conditions
- 3.3 The experience curve
- 3.4 Causes of experience curve effect
- 3.5 Additional considerations for using experience curve effect
- 3.6 Experience curve and competitive strategy
- 3.7 Applicability of experience curve
- 3.8 Limitation of experience curve
- 3.9 Role of Cost in Business Growth
- 3.10 Cost leadership
- 3.11 Differentiation
- 3.12 Concept
- 3.13 Types
- 3.14 Sources
- 3.15 Cost
- 3.16 Advantage and disadvantages
- 3.17 Concept of Focus

UNIT- IV Corporate Strategies And Alliances

18Hrs

- 4.0 Nature and scope of corporate strategies
- 4.1 Nature of stability strategy
- 4.2 Expansion strategies
- 4.3 Intensification
- 4.4 Integration
- 4.5 International Expansion
- 4.6 Diversification

- 4.7 Related
- 4.8 Unrelated
- 4.9 Rationale for Diversification
- 4.10 Alternative Routes to Diversification
- 4.11 Mergers and Acquisition
- 4.12 Reasons for Mergers and Acquisition
- 4.13 Failure for Mergers and Acquisition
- 4.14 Steps in Mergers and Acquisition
- 4.15 Strategic Alliances
- 4.16 Reasons
- 4.17 Types
- 4.18 Benefits
- 4.19 Cost and risk
- 4.20 Factors contributing to successful Alliances
- 4.21 Planning for a successful alliance
- 4.22 Retrenchment strategy
- 4.23 Turnaround strategy
- 4.24 Survival strategy
- 4.25 Liquidation strategy

UNIT-V Structural Dimensions

16 Hrs

- 5.0 Meaning of Structural Dimensions
- 5.1 Matching organizational structure to strategy
- 5.2 Determinants of organizational structure
- 5.3 Structure proposition
- 5.4 The stages models of structure
- 5.5 Forms of organization
- 5.6 Benefit and limitation
- 5.7 Structuring Multinational organizations
- 5.8 Behavioural Dimensions
- 5.9 Leadership
- 5.10 Roles
- 5.11 Concept
- 5.12 Functions
- 5.13 Styles
- 5.14 Corporate culture
- 5.15 Ethics and values
- 5.16 Control
- 5.17 Strategic Control process
- 5.18 Methods of control

- 5.19 Problems of control system
- 5.20 Process of Evaluation
- 5.21 Business Portfolio Analysis
- 5.22 Qualitative Factors
- 5.23 Balanced scorecard
- 5.24 Structure of Evaluation

UNIT - VI - Topics for Self Study

SI. No	Topics	Weblinks
1.	Recent Trends in Strategic Management	https://www.introduction-to-management.t24xls.com/en133
2.	Strategic Thinking	https://hbr.org/2016/12/4-ways-to-improve-your-strategic-thinking-skills
3.	Strategic management in a new globalized economy	http://www.davidpublisher.com/Public/uploads/Contribute/55629a343c3de.pdf
4.	Strategic management in competitive advantages	https://strategicmanagementinsight.com/topics/competitive-advantage.html

References

1. John A Pearce II and Richard B Robinson, Strategic Management, Tata Mc Graw Hill.
2. Fred R. David , Strategic Management Concepts and Cases , 13thEd, PHI Learning Private Limited, 2012 .
3. N S Zad, Financial and Strategic Management , 2nd Ed , Taxmann Publications, 2020.
4. Wheelen, Concept in Strategic Management and Business policy , 2018.

Web Links

1. http://www.academia.edu/11253360/Neil_Ritson_Strategic_Management
2. <https://www.kau.edu.sa/Files/0057862/Subjects/Strategic%20Management%20Book.pdf>

SPECIFIC LEARNING OUTCOMES (SLO)

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
UNIT 1 Introduction			
1.1	Meaning of Strategy	State the meaning for the term strategy.	K1
1.2	Nature of Strategy	Discuss the characteristics of strategy.	K2
1.3	Essence of Strategy	Explain the essential factors of strategy	K4
1.4	Levels of Strategy	Explain the levels of Strategic management	K2
1.5	Importance of Strategy	State the importance of strategic management	K1
1.6	Process of Strategy	Describe the process of strategic management	K1
1.7	Strategic Intent	Know the strategic intent	K1
1.8	Strategic Vision	Define strategic vision	K1
1.9	Core values and Core purpose	State the core values and core purpose of strategic management	K1
1.10	Strategic Mission	Explain strategic Mission	K1
1.11	Business definition	Define business	K1
1.12	Business Objectives	Elucidate objectives of business	K1
1.13	Business Goals	List out the goals of a business.	K1
UNIT II Environmental Analysis			
2.0	Environmental Analysis	Expand environmental scanning?	K1
2.1	Dimensions of External Environment	Summarize the dimensions of external environment.	K2

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
2.2	PESTLE Framework	Explain PESTLE Framework.	K2
2.3	McKinsey's 7S Framework	Appraise McKinsey's framework.	K5
2.5	Environmental Scanning, Competitive Forces	State the need for environmental scanning competitive forces	K1
2.6	Competitive environment	Define competitive environment	K1
2.7	Porter's Five Forces Framework	Appraise Porter's Five Forces Framework in strategic management.	K5
2.8	Process for analysing external environment	Explain the process of analyzing external environment	K5
2.9	Scenario planning. Internal Analysis	List the scenario for planning internal analysis	K1
2.10	Types of Resources	Appraise on the types of resources available in internal analysis.	K5
2.11	The critical success factor	Explain the factors to be considered for critical analysis	K1
2.12	The value chain Framework	Define value chain framework	K1
2.13	Quantitative and Qualitative assessment	Distinguish between quantitative and qualitative assessment.	K4
2.14	Comparison standards	List the comparison standards found at time of internal assessment.	K1
UNIT-III Cost Concept			
3.1	Causes and effects of High cost	Describe the cause and effects of high cost.	K1
3.2	Changing Role of cost in different market conditions	Explain the changing role of cost in different market conditions.	K2
3.3	The experience curve	Illustrate the features of process costing.	K2

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
3.4	Causes of experience curve effect	Explain the causes for experience curve effect.	K2
3.5	Additional considerations for using experience curve effect	List the factors to be considered at time of assessing experience curve effect.	K1
3.6	Experience curve and competitive strategy	Explain the meaning for experience curve and competitive strategy	K1
3.7	Applicability of experience curve	State the need to understand the application of experience curve.	K1
3.8	Limitation of experience curve	List the limitation of experience curve.	K1
3.9	Role of Cost in Business Growth	Describe the role of cost in business growth.	K1
3.10	Cost leadership	Define cost leadership	K1
3.11	Differentiation	State the need for differentiation in cost leadership	K1
3.12	Concept	Define experience curve	K1
3.13	Types	Summarise the various types of leadership found in a business	K1
3.14	Sources	State the various sources of cost	K1
3.15	Cost	Define cost	K1
3.16	Advantage and disadvantages	State the advantages and disadvantages of cost leadership style.	K1
3.17	Concept of Focus	Discuss the concept of focus needed in cost leadership style.	K1
UNIT IV Corporate Strategies And Alliances			
4.1	Nature of stability strategy	Explain the characters of stability strategy	K2

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
4.2	Expansion strategies	Define expansion strategy	K1
4.3	Intensification	Define intensification	K1
4.4	Integration	State the meaning for integration	K1
4.5	International Expansion	List out the need for international Expansion	K1
4.6	Diversification	Define diversification	K1
4.7	Related	List the factors related to diversification.	K1
4.8	Unrelated	State the unrelated factors related to diversification.	K1
4.9	Rationale for Diversification	State the rationale for diversification.	K1
4.10	Alternative Routes to Diversification	List the routes for alternative diversification.	K1
4.11	Mergers and Acquisition	State the meaning for merger and acquisition.	K1
4.12	Reasons for Mergers and Acquisition	List the reasons for mergers and acquisition.	K1
4.13	Failure for Mergers and Acquisition	State the reasons for failure for mergers and acquisition	K1
4.14	Steps in Mergers and Acquisition	Discuss the steps in mergers and acquisitions	K1
4.15	Strategic Alliances	Explain strategic alliances	K1
4.16	Reasons	State the importance of strategic alliances	K1
4.17	Types	Explain the types of strategic alliance.	K4
4.18	Benefits	List the benefits of strategic alliances.	K1
4.19	Cost and risk	State the relationship between cost and risk.	K1

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
4.20	Factors contributing to successful Alliances	Determine the factors contributing to the success of alliances	K5
4.21	Planning for a successful alliance	Explain the planning process for a successful alliance.	K5
4.22	Retrenchment strategy	State the need to adopt retrenchment strategy in an organization	K1
4.23	Turnaround strategy	Appraise on turnaround strategy.	K5
4.24	survival strategy	Explain the importance of survival strategy.	K5
4.25	liquidation strategy	Define liquidation strategy	K1
UNIT V Structural Dimensions			
5.0	Meaning of Structural Dimensions	Define structural dimensions	K1
5.1	Matching organizational structure to strategy	State the need and importance to match organisational structure to strategy.	K1
5.2	Determinants of organizational structure	Determine the factors determinants for organisational structure.	K4
5.3	Structure proposition	State the meaning of structure proposition	K1
5.4	The stages models of structure	Discuss the stages of structural dimension.	K6
5.5	Forms of organization	Explain in detail the forms of organisation	K5
5.6	Benefit and limitation	Stat the benefits and limitations of structural dimension.	K1
5.7	Structuring Multinational organizations	Discuss the factors in structuring multinational organizations.	K6
5.8	Behavioural Dimensions	State the meaning for behavioural dimensions	K1

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
5.9	Leadership	Stat the qualities of leadership.	K1
5.10	Roles	What are the roles of leadership.	K1
5.11	Concept	State the need to understand the concept on leadership	K1
5.12	Functions	Explain the functions of a leader in the development of an organization	K5
5.13	Styles	Explain the various styles of leadership.	K5
5.14	Corporate culture	Define corporate culture	K1
5.15	Ethics and values	List the ethical values followed by leaders.	K1
5.16	Control	Explain the role of control in strategic control process	K1
5.17	Strategic Control process	Explain about strategic control process.	K5
5.18	Methods of control	Discuss the methods of control in strategic control process.	K6
5.19	Problems of control system	Explain the problems faced in control system.	K5
5.20	Process of Evaluation	Explain the process of evaluation	K5
5.21	Business Portfolio Analysis	Define business portfolio analysis	K1
5.22	Qualitative Factors	List the type of qualitative factors in business portfolio analysis	K1
5.23	Balanced scorecard	Define balanced scorecard	K1
5.24	Structure of Evaluation	Discuss the component of structured evaluation.	K6

MAPPING SCHEME FOR THE POs, PSOs AND COs

M-Low

M-Moderate

H- High

Mapping	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	-	M	M	H	-	-	-	M	H	H	M	M
CO2	M	-	-	H	H	H	-	-	M	M	H	-	H
CO3	M	-	H	-	M	-	-	-	M	-	H	-	H
CO4	H	-	H	M	H	H	-	-	M	M	H	H	H
CO5	H	H	H	-	H	H	-	-	M	-	H	M	H
CO6	H	-	H	M	H	M	-	-	M	M	H	M	M

COURSE ASSESSMENT METHODS

Direct
<ol style="list-style-type: none"> 1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
<ol style="list-style-type: none"> 1. Internship 2. Project Work

COURSE CO-ORDINATOR - Mrs.Karpagam

SEMESTER –I	ELECTIVE - I AUDITING	CODE: P18CM1:A
CREDITS: 4		TOTAL HOURS PER WEEK: 6

COURSE OUTCOMES

On completion of the course, the students shall be able to,

S.No.	Course Outcomes	Level	Unit
1	Explain the basic principles and classifications of auditing, the general chronology of audit, audit strategy, audit program, and audit procedures.	K2	I
2	Discuss the Internal Control System and the importance of Internal Check.	K2	II
3	Describe the substantial procedures in regard to Vouching, the modes of valuation, Verification of assets and liabilities.	K2	II
4	Appraise the Electronic Data Processing Audit and Investigation.	K4	III
5	Analyze the Appointment, Qualifications, Rights, Duties and Liabilities of Company Auditor.	K4	IV
6	Identify the Current development and new areas of Auditing.	K2	V

UNIT I - Introduction

(15 Hours)

- 1.1 Definition
- 1.2 Objective of an Audit
- 1.3 Role of auditors in detecting errors and frauds
- 1.4 Basic principles governing an audit
- 1.5 Scope and procedures
- 1.6 Advantages and limitations
- 1.7 Classification of audit.

UNIT II - Internal Check, Verification Of Assets And Liabilities (20 Hours)

- 2.1 Internal check
- 2.2 Internal control and Internal Audit
- 2.3 Introduction of vouching
- 2.4 Objectives
- 2.5 Importance of vouching
- 2.6 Verification of assets and liabilities.

UNIT III - Investigation and EDP Audit (20 Hours)

- 3.1 Investigation
- 3.2 Professional ethics
- 3.3 Misconduct
- 3.4 General approach to EDP based audit
- 3.5 Approaches to EDP audit
- 3.6 Special techniques for auditing in an EDP environment.

UNIT IV - Audit of Limited Companies-Company Auditor (20 Hours)

- 4.1 Appointment
- 4.2 Qualification
- 4.3 Rights, duties and liabilities of company auditor
- 4.4 Types of audit reports
- 4.5 Audit certificate (based on recent amendment with respective Company Act 2013)

UNIT V - New Areas of Auditing (15 Hours)

- 5.1 New areas of Auditing
- 5.2 Cost Audit
- 5.3 Management Audit
- 5.4 Human Resource Audit
- 5.5 Operational Audit
- 5.6 Forecast Audit
- 5.7 Social Audit
- 5.8 Tax Audit
- 5.9 Forensic Audit
- 5.10 Environmental (green) Audit
- 5.11 Health and safety audit

UNIT – VI Topics for Self-Study

S.No.	Topics	Web Links
1	Audit Committee and Corporate Governance	https://insights.diligent.com/audit-committee/role-of-the-audit-committee-in-corporate-governance https://smallbusiness.chron.com/role-internal-auditing-corporate-governance-65711.html
2	Audit Committee and Constitution	https://www.proschoolonline.com/blog/auditing-in-india
3	Corporate Social Responsibility and Sustainability in Auditing	https://na.theiia.org/standards-guidance/recommended-guidance/practice-guides/Pages/Evaluating-Corporate-Social-Responsibility-and-Sustainable-Development-Practice-Guide.aspx
4	Agile Auditing	https://www.wegalvanize.com/audit/an-overview-of-agile-auditing/#:~:text=Agile%20auditing%20is%20designed%20to,undertaken%20once%20resources%20are%20available.

TEXT BOOKS

1. R.G. Saxena, Auditing, Himalaya Publishing House Pvt. Ltd, 7th edition, 2018.
2. CA Vikas Oswal, Simplified Approach to Advanced Auditing and Professional Ethics, 7th edition, 2016.
3. Ravinder kumar, Virendar Sharma, Auditing Principles and Practice (based on Companies Act 2013), 3rd edition, 2015.
4. B.N. Tandon, S. Sudharsanam, S. Sundharabahu, A handbook of Practical Auditing, S. Chand & Company Ltd, 5th or later edition, 2013.

REFERENCES

1. Study material of Auditing, The Institute of Cost Accountants of India.
2. Study material of Auditing, The Institute of Chartered Accountants of India.
3. Viji Chandran & Pandana Priya C.S., Principles and Practice of Auditing, 2015.

WEB LINKS

1. <https://cag.gov.in/> – C&AG of India (Compliance Auditing Guidelines)
2. <https://mca.gov.in> - MINISTRY OF CORPORATE AFFAIRS of India (Reports on Finding and Recommendations on Regulating Audit Firms and the Networks)
3. https://www.icai.org/post.html?post_id=13814 – ICAI Auditing Study Material.

Specific Learning Outcomes

Unit/ Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I Introduction			
1.1	Definition	Define Auditing.	K1
		Describe 'Accounting is a necessity while Auditing is a Waste'.	K1
1.2	Objective of an Audit	Recall the objectives of an Audit.	K1
		Compare Auditing and Investigation.	K2
1.3	Role of auditors in detecting errors and frauds	Discuss the Errors and Frauds involved in Auditing.	K2
		Express the Characteristics of Frauds.	K2
		Explain 'An Auditor is a watchdog but not a bloodhound'	K1
1.4	Basic principles of governing an audit	Recall the Techniques of an audit.	K1
		Recognize the Basic Principles of governing an Audit	K2
1.5	Scope and Procedures	Describe the procedures to be followed in auditing.	K2
		Explain the scope of auditing.	K2
1.6	Advantages and limitations	Interpret the advantages and disadvantages of auditing	K2

Unit/ Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
1.7	Classification of audit.	Summarize the broad classification of Audit.	K2
		Review the objectives of audit of government accounts and compare them with those of the audit under the Companies act 1956.	K1
UNIT II Internal Check, Verification of Assets and Liabilities			
2.1	Internal check	Discuss the objectives and essentials of good Internal check system.	K2
		Explain the fundamental principles of an effective Internal check system	K1
2.2	Internal control and Internal Audit	Identify the requisites of a good Internal control system	K2
		Compare Internal audit with External audit.	K2
2.3	Introduction of vouching.	Explain 'Vouching is the Essence of Auditing'	K2
2.4	Objectives	Discuss the salient features of Vouching.	K2
2.5	Importance of vouching	Estimate the importance of Vouching.	K2
2.6	Verification of assets and liabilities.	Review 'An auditor is not a valuer though he is immediately concerned with values'	K2
UNIT III Investigation And EDP Audit			
3.1	Investigation	Apply the important areas in respect of which investigations are usually undertaken by professional accountants.	K3
3.2	Professional ethics	Analyze the Professional ethics required of a Chartered Accountant.	K4

Unit/ Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
3.3	Misconduct	Sketch the Circumstances in which a Chartered accountant is deemed to be guilty of Professional misconduct.	K3
3.4	General approach to EDP based audit.	Explain the characteristics of auditing through Computers.	K2
3.5	Approaches to EDP audit	Express the approaches to audit under EDP environment	K2
3.6	Special techniques for auditing in an EDP environment.	Recognize the special techniques involved in EDP auditing environment.	K1
UNIT IV Audit of Limited Companies-Company Auditor			
4.1	Appointment	Explain the various methods of Appointment of Company Auditors.	K2
4.2	Qualification	Analyze the eligibility, qualifications and disqualifications of auditors.	K4
4.3	Rights, duties and liabilities of company auditor	Express the rights and statutory duties of a company auditor.	K2
		Discuss the liabilities of an auditor under the Companies Act, 2013.	K2
4.4	Types of audit reports	Identify the Specimen of qualified report of an Auditor	K2
4.5	Audit certificate (based on recent amendment with respective Company Act 2013)	Describe the amendments which are comes under the companies act, 2013 with respect to audit certificate.	K2
UNIT V New Areas of Auditing			
5.1	New areas of Auditing	List the new emerging areas of auditing.	K1
5.2	Cost Audit	Explain cost audit	K1
5.3	Management Audit	Discuss briefly about Management audit	K2

Unit/ Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
5.4	Human Resource Audit	Explain HR audit	K2
5.5	Operational Audit	Explain operational audit	K2
5.6	Forecast Audit	Summarize Forecast audit.	K2
5.7	Social Audit	Discuss Social audit	K2
		Describe the objectives of social audit	K2
5.8	Tax Audit	Recall Tax audit	K1
5.9	Forensic Audit	List the importance of Forensic Audit	K1
5.10	Environmental (Green) Audit.	Explain briefly about green audit.	K2
		Identify the different steps involved in green audit	K2
5.11	Health and safety audit	Discuss the importance of health and safety audit.	K2

MAPPING SCHEME FOR POs, PSOs and COs

L-Low M-Moderate H- High

Mapping	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	H	-	H	-	-	-	M	-	M	M	-	H	-
CO2	H	M	-	H	-	-	M	M	-	H	-	H	-
CO3	M	-	H	H	-	-	-	M	-	M	M	M	H
CO4	M	M	H	H	H	-	M	M	-	H	M	-	M
CO5	M	-	M	-	M	-	M	H	-	M	M	H	-
CO6	M	-	-	H	M	M	-	M	M	M	-	H	-

COURSE ASSESSMENT METHODS

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Internship 2. Project Work

COURSE CO-ORDINATOR - Mr.Boaz.A

SEMESTER II	CORE :V RESEARCH METHODOLOGY	CODE: P19CM2P1
CREDITS: 5		TOTAL HOURS PER WEEK: 6

COURSE OUTCOMES

On completion of the course, students will be able to

S.No	Course Outcome	Level	Unit
1	Appraise research , research process, application of scaling techniques, and formulate plans to execute the research work.	K6	I
2	Choose the appropriate data collection methods	K6	I
3	Distinguish between a population and a sample	K4	II
4	Analyse data using statistical software	K4	III
5	Formulate hypothesis for the research	K5	IV
6	Justify the application of Correlation, Regression and Time Series in the research.	K6	V

UNIT I Introduction to Research Methodology

15 Hrs

- 1.1 Nature and Scope of Business Research
- 1.2 Identification of Research problem
- 1.3 Research objective
- 1.4 Type of Business Research
- 1.5 Research Process
- 1.6 Research Designs
 - 1.6.1 Exploratory
 - 1.6.2 Descriptive
 - 1.6.3 Experimental and Observational
- 1.7 Planning and formulation of Research Projects
- 1.8 Preparation of questionnaire and schedules
- 1.9 Measurement problem and scaling techniques
- 1.10 Collection of data
 - 1.10.1 Primary and Secondary data
- 1.11 Purpose of research application
- 1.12 Type of research reports
- 1.13 Structure of Research report
- 1.14 Report writing and Presentation

UNIT- V Correlation, Regression and Time Series Analysis**23 Hrs**

- 5.1 Correlation analysis
- 5.2 Estimation of regression line
- 5.3 Time series analysis

UNIT - VI - Topics for Self-Study

SI.No	Topic	Weblinks
1	Plagiarism - Definition of Plagiarism	https://www.plagiarism.org/article/what-is-plagiarism
2	Importance of Plagiarism	https://mentallitch.com/the-importance-of-plagiarism-checking-your-content/
3	Classification of Plagiarism	https://www.scanmyessay.com/plagiarism/types-of-plagiarism.php
4	Common Causes of Plagiarism	https://www.kent.edu/writingcommons/causes-plagiarism

REFERENCES

- 1. Cooper, Schindler Business Research Methods, Tata McGraw hill.
- 2. C. R. Kothari, Research Methodology, New age International Publication, second Edition 2004.
- 3. Richard I. Levin, David S. Rubin, Statistics for Management, Pearson Education
- 4. Srivatsava TN and ShailajaRego, Statistics for Management, Tata McGraw Hill.
- 5. N. D. Vohra, Business Statistics, Tata McGraw Hill.

WEB LINKS

- 1. <https://www.ebooks.com/en-us/book/431524/research-methodology/c-r-kothari/>
- 2. <https://pdf4pro.com/view/business-research-methods-8th-edn-tata-mcgraw-hill-42abf4.html>

Practical 75%, Theory 25%

Specific Learning Outcomes (SLO)

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
UNIT I INTRODUCTION TO RESEARCH METHODOLOGY			
1.1	Nature and Scope of Business Research	Define the term Research	K1
1.2	Identification of Research problem	Identify the research problem	K3
1.3	Research objective	Discuss the research objective	K2
1.4	Type of Business Research	Classify the type of business research	K4
1.5	Research Process	Explain research process	K2
Research Designs			
1.6	1.6.1 Exploratory	Classify research designs	K4
	1.6.2 Descriptive	Describe the characteristics for descriptive statistics	K1
	1.6.3 Experimental and Observational	Classify experimental and observational research	K1
1.7	Planning and formulation of Research Projects	Formulate planning and formulation of research projects	K6
1.8	Preparation of questionnaire and schedules	Assess the questionnaire and schedules	K5
1.9	Measurement problem and scaling techniques	Estimate the measurement problem and scaling techniques	K6
1.10	Collection of data : Primary and Secondary data	Explain the types of data	K5
1.11	Purpose of research application	Determine the application of research	K5
1.12	Type of research reports	Classify the types of reports in research	K4

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
1.13	Structure of Research report	Identify and frame the report	K2
1.14	Report writing and Presentation	Demonstrate the methods and art of report writing and presentation	K3
UNIT II Sampling Distribution and Estimation			
2.1	Introduction to sampling distributions	Recall the sampling techniques and distributions	K1
2.2	Sampling distribution of mean and proportion	Compare distribution of mean and proportion	K2
2.3	Application of central limit theorem	Analyse Central limit theorem	K4
2.4	Sampling techniques	Appraise various sampling methods	K4
2.5	Estimation		
	2.5.1 Point and Interval estimates for population parameters of large sample and small samples	Apply the various parameters in determining the sample and its size	K3
	2.5.2 Determining the sample size	Classify the factors to be considered for determining sample size of the research	K2
UNIT III Introduction to Statistical Software			
3.1	Understanding of Data	Define Data	K1
3.2	Data Management	Infer Data management	K2
3.3	Use of Statistical software to get descriptive statistics	Apply and analyse using statistical software and tools	K3
3.4	Recoding variables	Practice to code and recode variables available for research	K4

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
3.5	Analysis of data		
	3.5.1 Coding	Apply Coding, editing and tabulation of data	K3
	3.5.2 Editing and tabulation of data	Explain various kinds of tables used in classification of data	K2
3.6	Various kinds of charts and diagrams used in data analysis	Explain various kinds of charts and diagrams used in data analysis	K2
3.7	Application of statistical techniques for analyzing the data	Appraise the use of statistical techniques for analyzing the data	K4
UNIT IV Application of Parametric and Non-Parametric Test			
4.1	Parametric Test		
	4.1.1 Hypothesis testing: one sample and two sample tests for means and proportions of large samples (z-test),	Determine the appropriate parametric test for analyses of data	K5
	4.1.2 One sample and two sample tests for means of small samples (t-test),	Analyze data using T-Test	K4
	4.1.3 F-test for two sample standard deviations	Analyze data using F-Test	K4
	4.1.4 ANOVA one and two way	Analyze data using ANOVA	K4
4.2	Non-Parametric Test		
	4.2.1 Chi-square test for single sample standard deviation	Determine the Non-Parametric Test for analyses of data	K5
	4.2.2 Chi-square tests for independence of Attributes and goodness of fit	Analyze data using Chi-square Test	K4
4.3	Sign test for paired data	Apply sign test for paired data	K3

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
4.4	Rank sum test		
	4.4.1 Kolmogorov-Smirnov – test for goodness of fit, comparing two populations	Apply Rank sum test, Mann-Whitney U test, Kruskal Wallis test and one sample run test	K3
	4.4.2 Mann – Whitney U test and Kruskal Wallis test	State the criterion to use Mann-Whitney U test and Kruskal Wallis test	K1
	4.4.3 One sample run test	Appraise One sample run test	K4
UNIT V Correlation, Regression and Time Series Analysis			
5.1	Correlation analysis	Analyze the correlation	K4
5.2	Estimation of regression line	Evaluate the estimation of regression line	K5
5.3	Time series analysis	Discuss the appropriate use of time series analysis	K6

MAPPING SCHEME FOR THE POs, PSOs AND COs

L-Low M-Moderate H- High

Mapping	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	L	H	L	M	L		M	M		M	H	L	L
CO2	L	H	M	M		L			M	L	H	M	M
CO3	L	H		M	L		M	L		M	H		L
CO4	L	H	M	M	M		M		M	M	H	M	L
CO5	L	H	M	M		L		L		M	H	M	L
CO6	L	H	M	M		M	L	M	M	L	H	M	M

Course Assessment Methods

Direct
<ol style="list-style-type: none">1. Continuous Assessment Test I,II2. Open book test; Assignment; Seminar; Group Presentation3. End Semester Examination
Indirect
<ol style="list-style-type: none">1. Internship2. Project Work

COURSE CO-ORDINATOR – Dr.SHANTHI MERLIN.S

SEMESTER- II	CORE:VI ENTERPRISE	CODE: P21CM206
CREDITS: 5	RESOURCE PLANNING	TOTAL HOURS PER WEEK: 6

COURSE OUTCOMES

On completion of the course, the students will be able to

Sl.No	Course Outcome	Level	Unit
1	Identify the scope of ERP	K2	I
2	Discuss the utility of ERP in Production planning, control and maintenance.	K2	II
3	Identify the utilities of Quality Management Module.	K2	II
4	Appraise the benefits of ERP	K4	III
5	Analyse ERP modules	K4	IV
6	Manage the process of data storage in oracle.	K5	V

UNIT- I ERP Basic Concept and Related Technologies

(20Hrs)

1.1 ERP

- 1.1.1 ERP- Meaning and Definition
- 1.1.2 Evolution and Growth
- 1.1.3 Conceptual Framework of ERP
- 1.1.4 Benefits
- 1.1.5 Limitations
- 1.1.6 Scope

1.2 ERP Technologies

- 1.2.1 Business Process Reengineering (BPR)
- 1.2.2 Management Information System (MIS)
- 1.2.3 Decision Support System (DSS)
- 1.2.4 Executive Support System (ESS)
- 1.2.5 Data Warehousing
- 1.2.6 Data Mining
- 1.2.7 Online Analytical Processing (OLAP)
- 1.2.8 Product Life Cycle Management
- 1.2.9 Supply Chain Management (SCM)
- 1.2.10 Customer Relationship Management (CRM)
- 1.2.11 ERP Security

UNIT- II ERP Modules

(18 Hrs)

- 2.1 Finance Module & Benefits of Sage Accpac ERP To
- 2.2 Sales& Distribution Module
- 2.3 Manufacturing and Production Planning Module
 - 2.3.1 Computer Aided Design/ Computer Aided Manufacturing (CAD/CAM)
 - 2.3.2 Material Requirement Planning (MRP) and Master Production Schedule (MPS)
 - 2.3.3 Shop Floor Control
 - 2.3.4 Quality Management
 - 2.3.5 JIT & KANBAN
 - 2.3.6 Product Data Management (PDM)
 - 2.3.7 Manufacturing Operations – Make -to-Order (MTO), Make-to-stock (MTS), Assemble -to- Order (ATO), Engineer -to-Order (ETO), Configure-to-Order (CTO)
 - 2.3.7 Cost Management
- 2.4 Human Resource Module
- 2.5 Plant Maintenance
 - 2.5.1 Preventive Maintenance Control
 - 2.5.2 Equipment Tracking
 - 2.5.3 Component Tracking
 - 2.5.4 Plant Maintenance Calibration Tracking
 - 2.5.5 Plant Maintenance Warranty Claims Tracking
- 2.6 Quality Management Module
 - 2.6.1 Functions of Quality Management
 - 2.6.2 CAQ and CIQ
- 2.7 Material Management Module
 - 2.7.1 Pre-Purchasing
 - 2.7.2 Purchasing
 - 2.7.3 Vendor Evaluation
 - 2.7.4 Inventory Management
 - 2.7.5 Invoice verification and Material Inspection.

UNIT- III ERP – Implementation and Post Implementation

(20 Hrs)

- 3.1 ERP Tools and software
- 3.2 Perspectives in ERP implementation
- 3.3 ERP Selection Process
- 3.4 ERP Vendor Selection
- 3.5 ERP Implementation Lifecycle
- 3.6 Pros and Cons of ERP Implementation
- 3.7 Post ERP Implementation Process
 - 3.7.1 Maintenance of ERP
 - 3.7.2 Organizational and Industrial Impact

- 3.7.3 Factors for the success of an ERP Implementation
- 3.7.3 Reasons for failure of ERP Implementation.

UNIT- IV ERP Market

(16 Hrs)

- 4.1 Marketplace Dynamics
- 4.2 SAP AG
- 4.3 Oracle
- 4.4 BAAN Company
- 4.5 PeopleSoft
- 4.6 JD Edwards
- 4.7 QADInc
- 4.8 SSA Global
- 4.9 Lawson Software
- 4.10 Epicor
- 4.11 Ramco Systems

UNIT - V Basics of Oracle and Emerging Trends in ERP

(16 Hrs)

- 5.1 Relational Database
- 5.2 History of Oracle Database
- 5.3 Oracle Database Architecture
- 5.4 Oracle Database Storage Structures
- 5.5 Oracle Database Memory Structures
- 5.6 Application and Networking Architecture.
- 5.7 Emerging Trends in ERP
 - 5.7.1 Extended ERP systems and ERP add-ons – CRM, SCM
 - 5.7.2 Business Analytics
 - 5.7.3 Future Trends in ERP systems- Web enabled, Wireless Technologies, Cloud computing.

Topics for Self Study

Sl. No.	Topics	Weblinks
1.	ERP the E-business Backbone	http://www.economyinformatics.ase.ro/content/EN2/stoica-eng2.pdf
2.	Cloud Computing	https://www.tutorialspoint.com/cloud_computing/cloud_computing_tutorial.pdf

3.	Latest ERP implementation Methodologies	https://ultraconsultants.com/erp-software-blog/choosing-right-erp-implementation-methodology/
4.	The SOA factor.	https://theintactone.com/2019/08/30/erp-u4-topic-6-soa-factors-in-erp/

References

1. Alexis Leon, ERP Demystified, Tata McGraw Hill, 2nd Edition, 2007.
2. Mary Summer, Enterprise Resource Planning, Prentice Hall, 2004.
3. Ellen Monk, Bret Wagnor, Concepts in Enterprise Resource Planning, 2nd Edition, 2005.
4. Parthasarathy, Enterprise Resource Planning- Managerial and Technical Perspective, New Age International Ltd Publishers, 1st Edition, 2007.
5. Vinod Kumar Garg, Venkitakrishnan, Enterprise Resource Planning- Concepts and Planning. PHI Learning Pvt Ltd, 2nd Edition, 2011.

Web Links

1. <http://docs.oracle.com.>server.111>part2>
2. https://books.google.co.in/books?id=t_bBBAAAQBAJ&lpg=PR7&dq=ERP%20latasted%20edition%20books&pg=PR7#v=onepage&q=ERP%20latasted%20edition%20books&f=false
3. <https://www.guru99.com/what-is-sap-definition-of-sap-erp-software.html>

Specific Learning Outcomes (SLO)

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
UNIT I ERP Basic Concept and Related Technologies			
1.1	ERP- Meaning and Definition	Define ERP	K1
1.2	Evolution and Growth	Explain the evolution and growth of ERP	K2
1.3	Conceptual Framework of ERP	Discuss the framework of ERP.	K2
1.4	Benefits	State the advantages of ERP.	K1
1.5	Limitations	State the limitations of ERP	K1
1.6	Scope	Discuss the scope of ERP	K2
1.7	Business Process Re-engineering(BPR)	Describe the need for BPR.	K2
1.8	Management Information System (MIS)	Discuss the characters of MIS.	K2
1.9	Decision Support System (DSS)	Discuss the advantages of Decision Support System.	K2
1.10	Executive Support System (ESS)	Explain the characteristics of Executive Support System.	K2
1.11	Data Warehousing	Discuss the need for Data Warehousing	K2
1.12	Data Mining	State the need for Data mining system.	K1
1.13	Online Analytical Processing (OLAP)	Discuss the need for Online Analytical Processing (OLAP)	K2
1.14	Supply Chain Management (SCM)	Describe the mechanism of SCM.	K1
1.15	Customer Relationship Management (CRM)	Describe CRM model in ERP.	K2

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
UNIT II ERP Modules			
2.1	Finance Module	Explain finance module in ERP.	K2
2.2	Production planning, Control & maintenance	Discuss the utility of ERP in Production planning, control and maintenance.	K2
2.3	Sales & Distribution	Identify the ways in which ERP helps in tracking sale and distribution records.	K2
2.4	Human Resource Management (HRM)	Illustrate HRM Module in ERP.	K2
2.5	Inventory Control System	Describe modules of inventory control system in ERP.	K2
2.6	Quality Management	Identify the utilities of Quality Management Module.	K2
UNIT III ERP Implementation			
3.1	Approaches to the study of ERP implementation	Discuss the approaches to ERP implementation.	K2
3.2	Perspectives in ERP implementation	Summarize the perspectives for ERP implementation.	K2
3.3	Challenges to implementation	Analyse the challenges during the process of implementation of ERP in an organisation.	K4
3.4	Implementation Strategy	Explain the steps involved in implementation of strategies in ERP	K2
3.5	Phases in ERP Implementation	Describe the phases involved in ERP implementation	K1
3.6	Benefits realized in ERP implementation	Appraise the benefits of ERP	K4

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
3.7	Reasons for failure of ERP implementation	State the reasons for failure of ERP implementation.	K1
UNI IV ERP Market			
4.1	Marketplace –Dynamics	Explain the need to understand market place dynamics before selecting ERP software.	K2
4.2	SAP AG	Define the SAP.	K1
4.3	Oracle	Appraise the importance of Oracle.	K4
4.4	BAAN Company	Examine how ERP market module helped BAAN company .	K4
4.5	People Soft	State the importance of people soft	K1
4.6	JD Edwards	Discuss about JD Edwards module.	K2
4.7	QAD Inc	Describe the products, technologies and various modules of QAD Inc	K1
4.8	SSA Global	Explain the concepts of BPCS Client/Server in SSA Global	K2
4.9	Lawson Software	List strength and weaknesses of the Lawson software	K1
4.10	Epicor –Intuitive	List the popular functionality modules in EPICOR	K4
4.11	Ramco Sys	Examine the Modules of Ramco Sys.	K4

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
UNIT - V Basics Of Oracle			
5.1	Relational Database	Discuss the uses of relational database	K2
5.2	History of Oracle Database	Describe the evolution of Oracle database	K1
5.3	Oracle Database Architecture	State the importance of oracle database architecture	K1
5.4	Oracle Database Storage Structure	Explain the process of data storage in oracle.	K5
5.5	Oracle Database Memory Structure	Evaluate memory Structure of SGA and PGA.	K5
5.6	Application and Networking Architecture	Summarize the need for networking architecture	K1

MAPPING SCHEME FOR THE PO, PSOs AND COs
L-LOW M-MODERATE H- HIGH

Mapping	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	M	L	-	L	L	L	L	M	L	M	M	L	L
CO2	M	L	H	L	L	L	L	-	L	M	M	L	L
CO3	M	L	-	L	L	L	L	L	L	M	L	H	L
CO4	L	-	M	M	M	M	M	-	L	L	-	-	L
CO5	M	-	-	M	M	M	M	-	M	M	L	M	M
CO6	M	-	-	M	M	M	M	-	M	M	-	-	M

COURSE ASSESSMENT METHODS

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Internship 2. Project Work

COURSE CO-ORDINATOR - Dr.Ravishankar

SEMESTER-II	CORE:VII PROJECT	CODE: P19CM207
CREDITS: 5	APPRAISAL, PLANNING AND CONTROL	TOTAL HOURS PER WEEK: 6

COURSE OUTCOMES

On Completion of this course, the students will be able to

S.No	Course Outcome	Level	Unit Covered
1	Relate the concepts in Capital Investments with Capital Budgeting Decisions	K4	I
2	Explain the Manufacturing process / Technology	K2	II
3	Plan the relevant cash flows technique for investment projects.	K5	III
4	Evaluate the impact of SCBA	K6	IV
5	Choose the appropriate mathematical programming equations in Multiple Projects and Constraints	K6	IV
6	Compare Project management and Network techniques.	K6	V

UNIT- I Project Planning Overview and Generation and Screening of Project Ideas

18 Hrs

- 1.0 Meaning of Capital investments
 - 1.1.1 Definition of Capital Investments
- 1.2 Types
- 1.3 Importance
- 1.4 Difficulties
- 1.5 Capital budgeting
 - 1.5.1 Phases of capital Budgeting
 - 1.5.2 Objectives of Capital Budgeting
 - 1.5.3 Facets of Project Analysis
 - 1.5.4 Common Weaknesses in Capital Budgeting.
- 1.6 Decision - making
 - 1.6.1 Levels of Decision Making
 - 1.6.2 Key Issues in Major Investment Decisions
- 1.7 Generation and screening of project ideas
 - 1.7.1 Generation of ideas
 - 1.7.2 Monitoring the environment

- 1.7.3 Corporate Appraisal
- 1.7.4 Tools for identifying Investment Opportunities
- 1.7.5 Scouting of Project Ideas
- 1.7.6 Preliminary Screening
- 1.7.7 Project Rating index
- 1.7.8 Sources of Positive Net Present Value

UNIT- II Technical Analysis

18 Hrs

- 2.1 Manufacturing Process/ Technology
- 2.2 Technical Arrangements
- 2.3 Material Inputs and Utilities
- 2.4 Product Mix
- 2.5 Plant Capacity
- 2.6 Location and Size
- 2.7 Machineries and Equipments
- 2.8 Structures and Civil Works
- 2.9 Environmental Aspects
- 2.10 Project Charts and Layouts
- 2.11 Schedule of Project Implementation
- 2.12 Need for Considering Alternatives

UNIT- III Investment Criteria

18 Hrs

- 3.1 Meaning of Investment criteria
- 3.2 Net Present Value
- 3.3 Benefit Cost Ratio (or Profitability Index)
- 3.4 Internal Rate of Return
- 3.5 Urgency
- 3.6 Payback Period
- 3.7 Accounting Rate of Return
- 3.8 Assessment of Various Methods
- 3.9 Investment Evaluation in Practice

UNIT- IV Social Cost Benefit Analysis and Multiple Projects And Constraints

18 Hrs

- 4.0 Rationale for SCBA
- 4.1 UNIDO Approach
- 4.2 Net Benefit in Terms of Economic (Efficiency) Prices
- 4.3 Measurement of the Impact on Distribution
- 4.4 Savings Impact and its Value

- 4.5 Income Distribution Impact
- 4.6 Adjustment for Merit and Demerit Goods
- 4.7 Little Mirrlees Approach
- 4.8 Shadow Prices
- 4.9 SCBA by Financial Institutions
- 4.10 Public Sector Investment Decisions in India
 - 4.10.1 Meaning of Constraints
- 4.11 Method of Ranking
 - 4.11.1 Mathematical Programming Approach
 - 4.11.2 Linear Programming Model
 - 4.11.3 Integer Linear Programming Model
 - 4.11.4 Goal Programming Model

UNIT - V Implementation - Project Management and Network Techniques For Project Management

18 Hrs

- 5.0 Forms of Project Organisation
- 5.1 Project Planning
- 5.2 Project Control
- 5.3 Human Aspects of Project Management
- 5.4 Pre-requisites for Successful Project Implementation
- 5.5 Essence of Project Management
 - 5.5.1 Development of Project Network
 - 5.5.2 Time Estimation
 - 5.5.3 Determination of the Critical Path
 - 5.5.4 Scheduling when Resources are Limited
 - 5.5.5 PERT Model
 - 5.5.6 CPM Model
 - 5.5.7 Network Cost System

UNIT - VI - TOPICS FOR SELF STUDY

Sl.No.	Topics	Weblinks
1.	Post - Audit	https://www.accountingtools.com/articles/2017/5/16/post-audit
2.	Abandonment Analysis	https://www.slideshare.net/AKSHAY/A0000/chapter23-projectreviewandadministrativeaspects

Sl.No.	Topics	Weblinks
3.	Administrative aspects of capital budgeting	http://egyankosh.ac.in/bitstream/123456789/6230/1/Unit-5.pdf
4.	Evaluating the capital budgeting system of an organisation	https://www.businessmanagementideas.com/financial-management/capital-budgeting/evaluating-capital-budgeting-decisions-8-techniques-financial-management/15191

Theory - 60 %, Problems - 40 %

References

1. Prasanna Chandra, Project : Planning, Analysis, Selection, Financing, Implementation and Review, Tata McGraw Hill
2. Prasanna Chandra, Project: Preparation, Appraisal and Implementation, Tata McGraw Hill.

Web Links

1. <http://www.ddegjust.ac.in/studymaterial/mba/fm-405.pdf>
2. <https://studylib.net/doc/8938157/project-appraisal--planning- and-control>
3. https://www.ikbooks.com/home/samplechapter?filename=60_Sample_Chapter.pdf

Specific Learning Outcomes (SLO)

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
UNIT I Project Planning Overview and Generation and Screening of Project Ideas			
1.1	Capital investments		
	1.1 Definition of Capital Investments	Define Capital investment	K1
	1.2 Types	Explain the various types of capital investments	K2

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
	1.3 Importance	State the importance of capital investment.	K1
	1.4 Difficulties	List the limitations of capital investment.	K1
1.2	Capital Budgeting		
	1.2.1 Phases of capital Budgeting	Identify the phases of capital budgeting.	K2
	1.2.2 Objectives of Capital Budgeting	State the objectives of capital budgeting.	K1
	1.2.3 Facets of Project Analysis	List the factors for project analysis.	K1
	1.2.4. Common Weaknesses in Capital Budgeting.	State the limitations in capital Budgeting.	K1
1.3	Decision - making		
	1.3.1. Levels of Decision Making	Describe the levels of decision making in investment management.	K3
	1.3.2. Key Issues in Major Investment Decisions	Discuss the key issues in major investment decisions	K2
1.4.	Generation and screening of project ideas		
	1.4..1 Generation of ideas	Describe the process of screening of project ideas.	K4
	1.4.2 Monitoring the environment	Discuss the factors to be considered at time of monitoring the environment	K2
	1.4.3 Corporate Appraisal	Summarise the need for corporate appraisal at time of selecting project	K2
	1.4.4 Tools for identifying Investment Opportunities	Explain the tools for identify investment opportunities	K2

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
	1.4.5 Scouting of Project Ideas	Discuss the components needed to generate a project idea	K2
	1.4.6 Preliminary Screening	Describe the process of preliminary screening	K1
	1.4.7 Project Rating index	Recognise the need to know about project rating index	K3
	1.4.8 Sources of Positive Net Present Value	List the sources of positive NPV	K1
UNIT II Technical Analysis			
2.1	Manufacturing process Techniques	Explain the Manufacturing process / or technology.	K2
2.2	Technical Arrangements	Discuss the need for material inputs, utilities Product mix , Plant capacity, Location and Site.	K2
2.3	Machinery and Equipment	Describe about the Machinery and equipment , structures and civil works in Projects.	K1
2.4	Project charts and layouts	Classify the Projects charts and layouts.	K2
2.5	Alternatives in projects	Discuss Alternatives in Projects	K2
UNIT III Investment Criteria			
3.1	Methods of Project Analysis	Apply Discounting and Non-Discounting Cash flow techniques in Projects	K3
3.2	Assessment of various methods of project analysis	Evaluate different methods of Project analysis.	K5
3.3	Investment evaluation in practice	Assess the Investment evaluation in practice	K5

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
UNIT IV Social Cost Benefit Analysis Multiple Projects and Constraints			
4.1	Rationale for SCBA	Discuss the rationale for SCBA	K2
4.2	UNIDO and Little –Mirrlees approach .	Analyse UNIDO and Little –Mirrlees approach	K4
4.3	SCBA by financial Institution.	Explain the Aspects of economic appraisal of industrial Projects and Public Sector Investment Decisions in India	K2
4.4	Multiple Projects and constraints	Define Multiple Projects and constraints.	K1
4.5	Methods of ranking	Determine the methods of ranking.	K5
4.6	Mathematical programming approach	Develop the mathematical programming equations for Projects.	K6
UNIT V Project Management and Network Techniques for Project Management			
5.1	Forms of Project organization.	Categorize the different forms of Project organization.	K4
5.2	Project planning and control	Employ various steps in Project Planning and control.	K3
5.3	Human aspects of project management	Recognize the human aspects in Project management.	K1
5.4	Successful project implementation	Recommmend the Pre-requisites for Successful Project implementation.	K5
5.5	Development of Project Network	Describe the overview of the development of Project Network.	K1
5.6	Time estimation	Calculate the time estimation for Projects.	K4
5.7	Determiration of critical path.	Build the critical path for Projects .	K3
5.8	PERT and CPM Model .	Construct PERT and CPM Model Network Techniques.	K6

MAPPING SCHEME WITH PO, PSO AND CO
L-LOW M-MODERATE H- HIGH

Mapping	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	M	-	M	M	M	M	-	-	H	H	-	H
CO2	H	H	-	M	M	M	M	M	M	H	-	L	M
CO3	H	H	H	M	-	M	M	M	M	H	H	L	-
CO4	H	-	-	-	M	M	M	-	H	M	-	-	M
CO5	M	-	H	-	-	M	-	-	-	H	H	-	H
CO6	M	-	-	M	M	M	M	M	M	H	-	M	H

COURSE ASSESSMENT METHODS

Direct
<ol style="list-style-type: none"> 1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
<ol style="list-style-type: none"> 1. Internship 2. Project Work

COURSE CO-ORDINATOR - Ms.Aananthi

SEMESTER-II	ELECTIVE: II	CODE: P19CM2:2
CREDITS: 4	DIRECT TAX LAW AND PRACTICE	TOTAL HOURS PER WEEK: 6

COURSE OUTCOMES

On completion of the course, students will be able to

S.No	Course Outcome	Level	Unit Covered
1	Assess the residential status of individual	K6	I
2	Compute Taxable income for the assessee	K6	I
3	Evaluate the Income under the head income from House Property.	K6	II
4	Calculate the taxable income from Business or Profession .	K4	III
5	Analyze the taxable income from Capital gains and other sources	K4	IV
6	Assess the Tax Liability of Individuals	K6	V

UNIT- I Basic Concepts of Income Tax

24 Hrs

1.1 Basic Concepts of Income Tax

- 1.1.1 Cannon of taxation
- 1.1.2 Assesses -Various types of Assesses
- 1.1.3 Assessment year and Previous year
- 1.1.4 Incomes exempted u/s 10
- 1.1.5 Determination of the residential status of individual
- 1.1.6 Computation of Taxable Income for ordinary resident, not ordinary resident and non-resident

1.2 Computation of Income Under Salary

- 1.2.1 The features of salary
- 1.2.2 Incomes chargeable under section 15
- 1.2.3 Different forms of salary
- 1.2.4 Advance salary and Arrear salary
- 1.2.5 Computation of Taxable Gratuity
- 1.2.6 Computation of Taxable Pension
- 1.2.7 Computation of Taxable Leave Salary
- 1.2.8 Provident fund and its calculation
- 1.2.9 Profit in lieu of salary
- 1.2.10 Allowances - Taxable and Non-Taxable

1.2.11 Perquisites –Taxable and Non-Taxable

1.2.12 Deductions u/s 16 .

UNIT- II Computation Of Income Under House Property

18 Hrs

- 2.1 Basic terms
- 2.2 Expected Rent
- 2.3 Fair Rental Value
- 2.4 Market Value
- 2.5 Actual Rent
- 2.6 Standard Rent
- 2.7 Unrealized Rent
- 2.8 Vacancy period and Arrear rent
- 2.9 Gross Annual Value
- 2.10 Net Annual Value
- 2.11 Standard Deduction
- 2.12 Sub letting
- 2.13 Composite Rent
- 2.14 Municipal tax and Municipal value ratio
- 2.15 Notional value
- 2.16 Self-occupied house and Let out house
- 2.17 Deemed to be let out house
- 2.18 Taxable Income under the head house property
- 2.19 Exempted Income under the head house property
- 2.20 Calculation of Gross Annual Value and Net Annual Value
- 2.21 Treatment of partly let out and partly self-occupied house
- 2.22 Treatment of part of the year let out and part of the year self-occupied
- 2.23 Unrealized rent and arrear rent recovered
- 2.24 Calculation of income from house property

UNIT- III Computation of Income under Business or Profession

18 Hrs

- 3.1 Basic terms
- 3.2 Business and Profession
- 3.3 Vocation, Speculation business and Illegal business
- 3.4 Bad debt recovered allowed earlier
- 3.5 Bad debt recovered disallowed earlier
- 3.6 Under valuation of stock and over valuation of stock
- 3.7 Taxable incomes under the head income from Business and Profession
- 3.8 Various methods of accounting
- 3.9 The losses, which are incidental to business
- 3.10 Expenses which are expressly allowed and disallowed
- 3.11 Calculation of undervaluation and over valuation of stock

- 3.12 Calculation of Income from Business
- 3.13 Rules for calculating Income from Profession
- 3.14 Calculation of Income from Profession

UNIT- IV Computation Of Income Under Capital Gains 18 Hrs

4.1.

- 4.1.1 Basic terms
- 4.1.2 Income from Capital Gains
- 4.1.3 Capital assets - Short term and Long-term capital asset
- 4.1.4 Short term capital gain and Long-term capital gain
- 4.1.5 Transfer and Slump sale
- 4.1.6 Cost of acquisition and Cost of improvement
- 4.1.7 Indexed cost
- 4.1.8 Treatment of depreciable asset while calculating capital gains
- 4.1.9 Various assets, which are not included in capital assets
- 4.1.10 The capital gains exempted u/s 10
- 4.1.11 Various exemption u/s 54, 54B, 54D, 54EC, 54ED, 54F, 54G and 54H
- 4.1.12 Calculation of income under capital gains

4.2 Computation of Income Under Other Sources

- 4.2.1 General income u/s 56 (1)
- 4.2.2 Specific income u/s 56(2)
- 4.2.3 Deductions
- 4.2.4 The treatment of casual incomes
- 4.2.5 Various kinds of securities and their tax treatment
- 4.2.6 Grossing up of income and its calculation
- 4.2.7 Computation of income from Other Source

UNIT- V Computation of Taxable Income and Tax Liability 12 Hrs

- 5.1 Computation of Gross Total income
- 5.2 Deduction under Sec.80
- 5.3 Set off and Carry forward of Losses
- 5.4 Relief and Rebate
- 5.5 Assessment of Taxable Income and Tax liability for Individuals
- 5.6 Form 16
- 5.7 Data Calculation Sheet & IT Calculation Sheet
- 5.8 Online Filing of Tax return.

UNIT - VI - Topics for Self Study

Sl. No.	Topics	Weblinks
1.	Tax Compliances and Dispute Resolution	https://www.investindia.in/gov.in/taxation
2.	Minimum Alternate Tax (MAT) Sec 115 JB	https://taxguru.in/income-tax/minimum-alternate-tax-mat-115jb-income-tax-act-1961.html
3.	Alternate Minimum Tax (ATM) Sec. 115JC to 115 JF	https://taxguru.in/income-tax/alternate-minimum-tax-section-115jc.html
4.	Common Tax Concerns for Tax Expatriates	https://www.investindia.in/gov.in/taxation

Theory – 25 % (Section A), Problems – 75 % (Section B & C)

REFERENCES

1. V.K. Singhania and KapilSinghania, Direct Tax Law and Practice, Delhi, Taxman Allied Publishers (P) Ltd, 2018.
2. T.S.Reddy and Y.Hari Prasad Reddy, Income Tax – Theory ,Law and Practice, Chennai, Margham Publications, 2018 .
3. Dr H.C Mehrotra Dr S.P Goyal, Income Tax Law and Accounts, 61stEd, 2020 Sahitya Bhawan Publications.
4. CA . Raj K . Agarwal Income Tax , 5th Ed ,(2020) Bharat Law House Pvt Ltd.
5. Naveen Mittal , Income Tax Law and Practice, 1st ed , 2020 Cengage Learning India.
6. Monica Singhania and Vinod K Singhania , Students Guide to Income Tax including GST , 62nd ed , 2020 – 21 for May 2020 , Taxmann Publications.
7. Jassprit S Johar , Taxation, 4th ed , Bharat Law house 2020.

Web Links

1. https://swayam.gov.in/nd2_nou19_cm05/preview
2. <https://www.incometaxindia.gov.in/pages/tools/income-tax-calculator.aspx>

Specific Learning Outcomes (SLO)

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
UNIT 1 Basic Concepts of Income Tax			
1.1	History and Canons of taxation	Summarize the history of Taxation	K2
1.2	Assessee and their types, Assessment year and Previous year	Explain Assessment year and Previous year	K2
1.3	Agricultural Income , Capital receipts, Expenditure, loss, and revenue receipts, Expenditure loss	Elaborate Capital receipts and revenue receipts	K6
1.4	Determination of Residential Status	Identify the Residential Status of an Assessee	K2
UNIT II Computation of Income Under House Property			
2.1	Basic technical terms which is comes under House property	Explain the various technical terms which comes under houseproperty	K2
2.2	Calculation of Gross Annual value and Net Annual Value	Calculate GAV and NAV	K4
2.3	Treatment of Let out and Self Occupied house	Identify the Various items which are Used for the Calculation of let out and self – Occupied house.	K3
2.4	Calculation of Income from house Property	Identify the Available Exempted Incomes of HP Estimate the Income from House Property	K6
UNIT-III Computation of Income under Business or Profession			
3.1	Basic Technical terms which is comes under Business or Profession	Explain the various Technical terms which comes under Business or Profession	K2

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
3.2	Various Incomes that are Taxable under the head of Income from Business and Profession	Calculate the Income from Business and Profession	K4
3.3	The Losses , which are incidental to Business and Various Expenses, which are Expressly allowed and disallowed while calculating Income from Business	Explain the bad debts recovered allowed earlier and disallowed earlier Outline the losses which are Incidental to Business	K2
UNIT IV Computation of Income Under Capital Gains and Other Sources			
4.1	Basic terms Related to income from Capital Gains	Explain various terms under capital assets and Capital Gains	K2
4.2	Treatment of depreciate assets and other various assets.	Identify use of depreciate assets and other various assets while calculating capital gains	K2
4.3	Calculation of Income under Capital gains and other sources	Analyze Income from Capital gains and other sources	K4
UNIT V Computation of Taxable Income and Tax Liability			
5.1	Set – off and carry forward of Losses	Explain set – off and Carry Forward of Losses	K2
5.2	Clubbing of Incomes	Discuss Clubbing of Income	K2
5.3	Assessment of Taxable Income	Prepare a statement of Taxable Income and calculate the tax liability	K6
5.4	Filing of Return and due Dates	Analyse the Filing of return Electronically	K2

MAPPING SCHEME FOR THE PO, PSOs AND COs

L-LOW

M-MODERATE

H- HIGH

Mapping	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
C01	H	H	H	H	-	M	H	-	-	H	M	H	H
C02	H	-	-	M	-	-	H	-	-	M	H	-	M
C03	-	H	-	-	H	M	-	H	-	M	M	-	-
C04	H	H	H	M	H	M	H	-	H	-	H	H	-
C05	M	M	M	-	H	-	H	-	-	H	M	M	M
C06	L	L	H	L	H	L	-	M	-	H	H	H	-

COURSE ASSESSMENT METHODS

Direct
<ol style="list-style-type: none">1. Continuous Assessment Test I,II2. Open book test; Assignment; Seminar; Group Presentation3. End Semester Examination
Indirect
<ol style="list-style-type: none">1. Internship2. Project Work

COURSE CO-ORDINATOR - Dr.Rajasekaran.M

SEMESTER –II	ELECTIVE: I - GOODS AND	CODE: P19CM2:A
CREDITS: 4	SERVICE TAX 2017	TOTAL HOURS PER WEEK :6

COURSE OUTCOMES

On completion of the course the students will be able to:

Sl.No	Course Outcomes	Level	Unit covered
1	Describe the concepts of indirect taxation system followed in India.	K2	I
2	Explain the taxable events under GST.	K2	II
3	Demonstrate the concepts relating to Place, Time and value of Supply.	K3	III
4	Assess the amount of ITC to be claimed.	K6	IV
5	Formulate online GST registration.	K5	V
6	Evaluate the amendments in GST Act.	K6	V

UNIT I - Goods and Services Tax Act & Rules

(12 Hours)

- 1.0 Introduction
- 1.1 Meaning of GST
- 1.2 Need for GST in India
- 1.3 Cascading effect of tax
- 1.4 Non-integration of VAT and Service Tax causes double taxation
- 1.5 No CENVAT Credit after manufacturing stage to a dealer
- 1.6 Cascading of taxes on account of levy of CST Inter-State purchases
- 1.7 One Nation-One Tax
- 1.8 Dual GST Model
- 1.9 Central Goods and Services Tax Act, 2017 (CGST)
- 1.10 State Goods and Services Tax Act, 2017 (SGST)
- 1.11 Union Territory Goods and Services Tax Act, 2017 (UTGST)
- 1.12 Integrated Goods and Services Tax Act, 2017 (IGST)
- 1.13 Goods and Services Tax Network (GSTN)
- 1.14 Functions of GSTN (i.e. Role assigned to GSTN)
- 1.15 Constitution (101st Amendment) Act, 2016
- 1.16 GST Council
- 1.17 Guiding principle of the GST Council
- 1.18 Functions of the GST Council
- 1.19 Definitions under CGST Laws

UNIT II - Levy and Collection of Tax

(18 Hours)

- 2.1 Scope of supply (Section 7 of CGST Act, 2017)
- 2.2 Section 7(1)(a) all forms of supply of goods or services or both such as sale, transfer, barter, exchange, license, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business;
- 2.3 Section 7(1) (b) of CGST Act, 2017, import of services for a consideration whether or not in the course or furtherance of business
- 2.4 Section 7(1)(c) of the CGST Act, 2017 the activities specified in Schedule I, made or agreed to be made without a consideration
 - 2.4.1 Permanent transfer/disposal of business assets
 - 2.4.2 Supply between related persons or distinct persons
 - 2.4.3 Supply to agents or by agents
 - 2.4.4 Importation of Services
- 2.5 Section 7(1)(d) the activities to be treated as supply of goods or supply of services as referred to in Schedule II
 - 2.5.1 Renting of Immovable Property
 - 2.5.2 Information Technology software
 - 2.5.3 Transfer of the right to use any goods for any purpose
 - 2.5.4 Composite supply
- 2.6 Non-taxable Supplies under CGST Act, 2017
 - 2.6.1 Section 7(2) (a) activities or transactions specified in Schedule III;
 - 2.6.2 Section 7(2)(b) such activities or transactions undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities, as may be notified by the Government on the recommendations of the Council,
 - 2.6.3 Section 7(3) the transactions that are to be treated as—
 - (a) A supply of goods and not as a supply of services; or
 - (b) A supply of services and not as a supply of goods.
- 2.7 Composite and Mixed Supplies (Section 8 of CGST Act, 2017)
 - 2.7.1 Meaning of Composite and Mixed Supplies
 - 2.7.2 Composite Supply
 - 2.7.3 Mixed supply
- 2.8 Levy and Collection
- 2.9 Composition Levy
- 2.10 Exemption from tax
- 2.11 Person liable to pay tax
 - 2.11.1 Forward Charge
 - 2.11.2 Reverse Charge
 - 2.11.3 Person who are required to pay tax under section 9(5) of CGST (i.e. Electronic Commerce Operator)

UNIT III - Time and Value of Supply (5 Hours)

- 3.1 Time of supply
- 3.2 Place of supply
- 3.3 Value of supply
- 3.4 Change in rate of tax in respect of supply of goods or services

UNIT IV - Input Tax Credit (8 Hours)

- 4.1 Eligibility for taking Input Tax Credit (ITC)
- 4.2 Input Tax credit in special circumstances
- 4.3 Input Tax Credit in respect of goods sent for Job-Work
- 4.4 Distribution of credit by Input Service Distributor (ISD)
- 4.5 Recovery of Input Tax Credit

UNIT V- Registration Under GST Law (7 Hours)

- 5.1 Persons not liable for registration
- 5.2 Compulsory registration
- 5.3 Procedure for registration
- 5.4 Deemed registration
- 5.5 Casual taxable person
- 5.6 Non-resident taxable person
- 5.7 Cancellation Vs. Revocation of registration

UNIT - VI - UNIT - VI - Topics for Self Study

S.No.	Topics	Web Links
1	Tax invoice credit and debit notes electronic way bill	https://resource.cdn.icai.org/56454bosi-nter-p4-maynov2020secb-cp8.pdf
2	Returns and Payment of tax	https://resource.cdn.icai.org/56455bosi-nter-p4-maynov2020secb-cp10.pdf
3	TDS & TCS under GST	https://resource.cdn.icai.org/56455bosi-nter-p4-maynov2020secb-cp9.pdf
4	Audit under GST	https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-11-Jan2020-Revised.pdf

Text Book

- 1. The Institute of Cost and Management Accountants of India, Indirect Taxation study material (Relevant year)

REFERENCES

1. Goods & Services Tax Ready Reckoner ,CA.Ashok Batra, Wolters Kluwer Publishing house.
2. Goods and Services Tax (G.S.T), H.C.Mehrotra and V.P.Agarwal, 1st January, 2019, 4th Edition, Sathiya Bhawan Publications.
3. Goods and Services Tax Act (GST) Bare Act with Rules & Forms and Amendments 2020 Edition by Government of India, Law Literature Publication.
4. How to Practice as a GST (Goods and Services Tax) Professional (Practitioner), Xcess Board of Editors', January, 2018. XcessInfostore Private Limited Publishers.
5. Taxmann's GST Practice Manual Day to Day GST Practice Guide for Professionals, Aditya Singhanian, 2nd Edition 2020, Taxmann Publisher.

WEB LINKS

1. <https://mib.gov.in/sites/default/files/presentation%20on%20GST.pdf>
2. <https://cablogindia.com/pdf-goods-and-services-tax-gst-revision-notes/>

Specific Learning Outcomes

Unit/ Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I Goods and Services Tax Act & Rules			
1.0	Introduction	Explain the features of indirect tax.	K2
1.1	Meaning of GST	Recall the meaning of GST	K1
1.2	Need for GST in India	Explain the need for GST in India.	K2
1.3	Cascading effect of tax	Demonstrate cascading effect of tax.	K2
1.4	Non-integration of VAT and Service Tax causes double taxation	Explain the reason for emergence of GST.	K2

Unit/ Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
1.5	No CENVAT Credit after manufacturing stage to a dealer	Outline the advantages of GST.	K2
1.6	Cascading of taxes on account of levy of CST Inter-State purchases	Compare the disadvantages of Pre-GST taxation system.	K2
1.7	One Nation-One Tax	List the significance of GST.	K1
1.8	Dual GST Model	Explain the concept of Dual GST model followed in our country.	K2
1.9	Central Goods and Services Tax Act, 2017 (CGST)	Summarize the application of CGST Act 2017.	K2
1.10	State Goods and Services Tax Act, 2017 (SGST)	Explain the application of SGST Act 2017.	K2
1.11	Union Territory Goods and Services Tax Act, 2017 (UTGST)	Explain the application of UTGST Act 2017.	K2
1.12	Integrated Goods and Services Tax Act, 2017 (IGST)	Explain the application of IGST Act 2017.	K2
1.13	Goods and Services Tax Network (GSTN)	Demonstrate the significances of GSTN	K2
1.14	Functions of GSTN (i.e. Role assigned to GSTN)	Outline the functions of GSTN	K2
1.15	Constitution (101st Amendment) Act, 2016	Recall the reason for the constitution Amendment Act, 2016.	K1
1.16	GST Council	Explain the roles and responsibilities of GST Council.	K2
1.17	Guiding principle of the GST Council	Discuss the guiding principles of GST council.	K2
1.18	Functions of the GST Council	List the functions of GST council.	K1
1.19	Definitions under CGST Laws	Define CGST/SGST/UTGST/IGST	K1

Unit/ Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT II Levy and Collection Of Tax			
2.1	Scope of supply (Section 7 of CGST Act, 2017)	List the scope of supply.	K1
2.2	Section 7(1)(a) all forms of supply of goods or services or both such as sale, transfer, barter, exchange, license, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business;	Classify supply under section 7(1)(a)	K2
2.3	Section 7(1)(b) of CGST Act, 2017, import of services for a consideration whether or not in the course or furtherance of business	Explain section 7(1)(b)	K2
2.4	Section 7(1)(c) of the CGST Act, 2017 the activities specified in Schedule I, made or agreed to be made without a consideration	Demonstrate section 7(1)(c)	K2
2.4.1	Permanent transfer/disposal of business assets	Explain the concept of disposal of business assets	K2
2.4.2	Supply between related persons or distinct persons	Compare related person and distinct person.	K2
2.4.3	Supply to agents or by agents	Relate the role of principal and agent during supply of goods or rendering service.	K1
2.4.4	Importation of Services	Illustrate import service undertaken in supply.	K2
2.5	Section 7(1)(d) the activities to be treated as supply of goods or supply of services as referred to in Schedule II	Summarize Section 7 (1)(d)	K2

Unit/ Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
2.5.1	Renting of Immovable Property	Demonstrate renting of immovable property as supply in GST.	K2
2.5.2	Information Technology software	Summarize how information technology software is treated as supply in GST	K2
2.5.3	Transfer of the right to use any goods for any purpose	Explain “transfer of the right to use goods” as supply in GST.	K2
2.5.4	Composite supply	Explain the concept of composite supply.	K2
2.6	Non-taxable Supplies under CGST Act, 2017	Summarize non-taxable supplies under CGST Act, 2017.	K2
2.6.1	Section 7(2) (a) activities or transactions specified in Schedule III;	Demonstrate transactions in negative list of supply.	K2
2.6.2	Section 7(2)(b) such activities or transactions undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities, as may be notified by the Government on the recommendations of the Council,	Explain Sec 7 (2) (b) in detail.	K2
2.6.3	Section 7(3) the transactions that are to be treated as—	Summarize section 7 (3) under CGST Act 2017.	K2
2.7	Composite and Mixed Supplies (Section 8 of CGST Act, 2017)	Compare composite and mixed supplies.	K2
UNIT III Time and Value of Supply			
3.1	Time of supply	Identify Time of supply in GST	K3
3.2	Place of supply	Identify Place of Supply in GST	K3
3.3	Value of supply	Identify value of supply in GST.	K3

Unit/ Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
3.4	Change in rate of tax in respect of supply of goods or services	Apply the amended rate of tax in respect of supply of goods or services.	K3
UNIT IV Input Tax Credit			
4.1	Eligibility for taking Input Tax Credit (ITC)	Identify the eligibility criteria for taking Input Tax Credit.	K3
4.2	Input Tax credit in special circumstances	Determine ITC under special circumstances.	K6
4.3	Input Tax Credit in respect of goods sent for Job-Work	Assess ITC in respect of goods sent for Job-Work.	K6
4.4	Distribution of credit by Input Service Distributor (ISD)	Evaluate the distribution of credit by Input Service Distributor (ISD).	K6
4.5	Recovery of Input Tax Credit	Calculate recovery of Input Tax Credit.	K4
UNIT V Registration Under GST Law			
5.1	Persons not liable for registration	Summarize persons not liable for registration.	K2
5.2	Compulsory registration	Identify persons who need to compulsorily register with GST.	K3
5.3	Procedure for registration	Determine the procedure for registration in GST portal.	K6
5.4	Deemed registration	Evaluate deemed registration at time of registration with GST.	K6
5.5	Casual taxable person	Determine casual taxable person.	K6
5.6	Non-resident taxable person	Determine Non-resident taxable person.	K6
5.7	Cancellation Vs Revocation of registration	Distinguish between cancellation and revocation of registration.	K4

MAPPING SCHEME FOR POs, PSOs and COs

L-Low

M-Moderate

H-High

Mapping	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	L	M	M	M	-	H	M	H	H	M	-
CO2	H	H	L	M	M	M	M	H	M	H	H	M	L
CO3	H	M	M	M	M	M	L	H	M	H	H	M	L
CO4	H	-	-	M	M	-	-	M	M	-	H	M	-
CO5	-	-	M	-	-	-	-	M	M	-	-	-	L
CO6	-	-	-	M	-	-	-	M	M	M	-	-	L

COURSE ASSESSMENT METHODS

Direct
<ol style="list-style-type: none">1. Continuous Assessment Test I,II2. Open book test; Assignment; Seminar; Group Presentation3. End Semester Examination
Indirect
<ol style="list-style-type: none">1. Internship2. Project Work

COURSE CO-ORDINATOR – Dr.SHANTHI MERLIN.S

SEMESTER- II	ELECTIVE: III TEACHING	CODE: P19CM2:3
CREDITS: 4	AND RESEARCH APTITUDE	TOTAL HOURS PER WEEK : 4

COURSE OUTCOMES

On completion of the course the students will be able to:

S.No	Course Outcome	Level	Unit Covered
1	Appraise skills and knowledge in terms of teaching aptitude	K3	I
2	Distinguish between Seminar, Conference and Symposium and List the components of Research Article and paper.	K4	I
3	Appraise the communication skills in acquainting with reading comprehension strategies and develop skills to understand and analyse the written texts effectively.	K4	II
4	Review proficiency in numerical reasoning and apply verbal reasoning in aptitude tests.	K6	III
5	Extrapolate the impact of ICT and interpret qualitative and quantitative data.	K4	IV
6	Propose the need for preservation of resources and perceive the magnitude of change in Higher education system.	K5	V

UNIT - I Teaching Aptitude

(6 Hrs)

- 1.1 Teaching Aptitude
 - 1.1.1 Teaching nature
 - 1.1.2 Objectives
 - 1.1.3 Characteristics and
 - 1.1.4 Basic requirements
 - 1.1.5 Learner's characteristics
 - 1.1.6 Factors affecting teaching
 - 1.1.7 Methods of teaching
 - 1.1.8 Teaching aids
 - 1.1.9 Evaluation systems

- 1.2 Research Aptitude
 - 1.2.1 Research Meaning,
 - 1.2.2 Characteristics and
 - 1.2.3 Types
 - 1.2.4 Steps of research
 - 1.2.5 Methods of research
 - 1.2.6 Research Ethics
 - 1.2.7 Paper, article, workshop, seminar, conference and symposium
 - 1.2.8 Thesis writing its characteristics and format

UNIT- II Reading Comprehension (6 Hrs)

- 2.1 Reading Comprehension
- 2.2 Communication
 - 2.2.1 Nature
 - 2.2.2 Characteristics
 - 2.2.3 Types
 - 2.2.4 Barriers
 - 2.2.5 Effective classroom communication

UNIT- III Reasoning (6 Hrs)

- 3.1 Reasoning (Including Mathematical)
 - 3.1.1 Number series
 - 3.1.2 Letter series
 - 3.1.3 Codes
 - 3.1.4 Relationships
 - 3.1.5 Classification
- 3.2 Logical Reasoning
 - 3.2.1 Understanding the structure of arguments
 - 3.2.2 Evaluating and distinguishing deductive and inductive reasoning
 - 3.2.3 Verbal analogies
 - 3.2.4 Word analogy
 - 3.2.5 Applied analogy
 - 3.2.6 Verbal classification
 - 3.2.7 Reasoning Logical Diagrams
 - 3.2.8 Simple diagrammatic relationship
 - 3.2.9 Multi diagrammatic relationship
 - 3.2.10. Venn diagram
 - 3.2.11 Analytical Reasoning

UNIT- IV Data Interpretation

(6 Hrs)

- 4.1 Data Interpretation
 - 4.1.1 Sources of data
 - 4.1.2 Acquisition of data
 - 4.1.3 Interpretation of data
 - 4.1.4 Quantitative data
 - 4.1.5 Qualitative data
 - 4.1.6 Graphical representation
 - 4.1.7 Mapping of data
- 4.2 Information and Communicating Technology (ICT)
 - 4.2.1 ICT - Meaning,
 - 4.2.2 Advantages
 - 4.2.3 Disadvantages
 - 4.2.4 Uses
 - 4.2.5 General abbreviations
 - 4.2.6 Terminology
 - 4.2.7 Basics of internet and e-mailing.

UNIT - V Higher Education System

(6 Hrs)

- 5.1 People and Environment
 - 5.1.1 People and environment interaction
 - 5.1.2 Sources of pollution
 - 5.1.3 Pollutants and their impact on human life
 - 5.1.4 Exploitation of natural and energy resources
 - 5.1.5 Natural hazards
 - 5.1.6 Mitigation
- 5.2 Higher Education System
 - 5.2.1 Governance Polity and Administration
 - 5.2.2 Structure of the institutions for higher learning and research in India
 - 5.2.3 Formal and distance education
 - 5.2.4 Professional/technical education
 - 5.2.5 General education
 - 5.2.6 Value education governance, polity and administration
 - 5.2.7 Concept of institutions and their interactions.

UNIT - VI - UNIT - VI - Topics for Self Study

Sl. No.	Topics	Weblinks
1.	Applying Research in the security Environment	http://www.eolss.net/sample-chapters/c14/E1-39B-03.pdf
2.	Data Mining	https://www.sas.com/en_in/insights/analytics/data-mining.html
3.	finding the patterns and Problems in the world of Data.	https://www.coursera.org/lecture/intro-business-analytics/lecture-3-1-finding-patterns-in-data-0QGej
4.	Pros and Cons for searching patterns	https://www.seas.upenn.edu/~cis520/papers/bishop_1.pdf

REFERENCES

1. Dr. M S Ansari & RPH Editorial Board (Author) – “CBSE UGC-NET Teaching and Research Aptitude- Paper -I” - Ramesh Publishing House, New Delhi, 2015.
2. R.S. Aggarwal (Author) – “A Modern Approach to Verbal & Non-Verbal Reasoning” - S.Chand, New Delhi, 2017.
3. Editorial Board Arihant express – “UGC NET/JRF/SLET General Paper-1 Teaching & Research Aptitude” - Arihant Publication, New Delhi, 2017.
4. Editorial Board Pratiyogita Darpan (Author) – “UGC NET/JRF Exam. Solved Papers Teaching & Research Aptitude (General Paper - I)” – UpkarPrakashan Publication, New Delhi, 2015.

WEB LINKS

1. <https://www.kopykitab.com/blog/ugc-net-comprehension-notes/>
2. <https://www.scholarify.in/factors-affecting-teaching/>
3. <https://netmock.com/chapter-1-learners-characteristics-ugc-net-paper-1/>
4. <https://teach.com/what/teachers-know/teaching-methods/>

5. <https://guides.lib.vt.edu/researchmethods/design-method>
6. <https://unacademy.com/lesson/research-paper-research-article-workshop-conferen-seminarsymposium-in-hindi/Y4AY5UWE>

Specific Learning Outcomes (SLO)

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
UNIT I		TEACHING APTITUDE	
1.1.1	Teaching nature	Describe the nature of teaching	K2
1.1.2	Objectives	State the objectives of teaching	K1
1.1.3	Characteristics	Discuss the characteristics of teaching.	K2
1.1.4	Basic requirements	List the basic requirements for teaching.	K1
1.1.5	Learner's characteristics	Sketch the characteristics of learners to make teaching more effective	K3
1.1.6	Factors affecting teaching	Appraise the awareness about the factors affecting teaching would help the teacher to make teaching and learning more effective.	K4
1.1.7	Methods of teaching	Develop the method of teaching that use a student centered approach.	K3
1.1.8	Teaching aids	Demonstrate the various teaching aids that help in effective delivery of content.	K3
1.1.9	Evaluation systems	Identify the types of evaluation systems in teaching-learning process	K3
1.2 Research Aptitude			
1.2.1	Research Meaning	Summarize the meaning of Research	K2
1.2.2	Characteristics	List the characteristics of research	K1
1.2.3	Types	Describe the types of research	K2
1.2.4	Steps in Research	Outline the steps in research process	K2

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
1.2.5	Methods of Research	Analyse the appropriate method for research.	K4
1.2.6	Research Ethics	Sketch the guidelines responsible for the conduct of research.	K3
1.2.7	Paper, article, workshop, seminar, conference and symposium	Outline the components of research paper and article.	K4
		Differentiate between seminar, conference and symposium	K4
1..2.8	Thesis writing- its characteristics and format	Infer the characteristics and format for thesis writing.	K4
UNIT II Reading Comprehension and Communication			
2.1	Reading Comprehension	Analyse the strategies to easily comprehend a passage and answer the questions.	K4
2.2 Communication			
2.2.1	Nature	Describe the nature and process of communication	K2
2.2.2	Characteristics	Outline the characteristics of communication	K2
2.2.3	Types	Illustrate the types of communication.	K2
2.2.4	Barriers	Discuss the barriers to communication.	K2
2.2.5	Effective classroom communication	Examine the principles for effective classroom communication	K4
UNIT III Numerical and Logical Reasoning			
3.1	Reasoning (Including Mathematical)	Develop and practice various methods to solve logical reasoning.	K6
3.1.1	Number series	Develop number sense to think critically and solve numerical problems.	K6

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
3.1.2	Letter series	Develop a logical pattern for solving alphabetical series.	K6
3.1.3	Codes	Compile the coding and decoding rearrangement.	K6
3.1.4	Relationships	Establish relationship between variables	K6
3.2 Logical Reasoning			
3.2.1	Understanding the structure of arguments	Infer the structure of arguments	K2
3.2.2	Evaluating and distinguishing deductive and inductive reasoning	Evaluate and differentiate deductive and inductive reasoning.	K6
3.2.3	Verbal analogies	Create similarity between one pair of words and another pair of words.	K6
3.2.4	Word analogy	Compare words that have similar features.	K5
3.2.5	Applied analogy	Construct relationship between one pair of words with another pair of words.	K6
3.2.6	Verbal classification	Evaluate and process the cause and effect series, assertion and reasoning series, etc.	K5
3.2.7	Reasoning Logical Diagrams	Construct relationship between shapes, patterns and figures through logical reasoning	K6
3.2.8	Simple diagrammatic relationship	Establish relationship between 2-3 categories diagrammatically through various geometric parameters.	K6
3.2.9	Multi diagrammatic relationship	Determine set of rules from a sequence of inputs and outputs in a diagram and apply the rules to a new sequence to find missing information.	K5

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
3.2.10	Venn diagram	Interpret the relationship between and among sets or groups of objects that share something in common.	K5
3.2.11	Analytical reasoning	Design a pattern, rule or link between a series of diagrams or pictures.	K6
UNIT IV Data Interpretation & ICT			
4.1 Data Interpretation			
4.1.1	Sources of data	Outline the sources of data	K2
4.1.2	Acquisition of data	Identify the sources of acquiring data	K2
4.1.3	Interpretation of data	Analyse the data with the help of important techniques and tools.	K4
4.1.4	Qualitative data	Examine the importance of qualitative data in interpretation.	K4
4.1.5	Quantitative data	Appraise the importance of percentage & ratio applications, Approximations and estimations.	K4
4.1.6	Graphical representation	Analyze the information presented in a graph, pie chart or bar diagram	K4
4.1.7	Mapping of data	Identify the need for mapping of data	K3
4.2 Information and Communication Technology (ICT)			
4.2.1	ICT-meaning	Recall the meaning of ICT	K1
4.2.2	Advantages	Discuss the advantages and disadvantages of ICT	K2
4.2.3	Disadvantages		
4.2.4	Uses	Explain the uses of ICT.	K2
4.2.5	General Abbreviations	Discuss the general abbreviations related to ICT.	K2
4.2.6	Terminology	Infer the terminologies in ICT	K4

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
4.2.7	Basics of internet and E-mailing	Describe the need and importance of Internet and E-Mailing.	K2
UNIT V Environment, HES			
5.1 People and Environment			
5.1.1	People and environment interaction	Determine the interaction between people and environment.	K5
5.1.2	Sources of pollution	Assess the various sources of pollution.	K5
5.1.3	Pollutants and their impact on human life	Justify the impact of pollutants on human life.	K5
5.1.4	Exploitation of natural and energy resources	Evaluate critically the exploitation of natural and energy resources.	K5
5.1.5	Natural hazards	Appraise the diverse natural hazards and its impact.	K5
5.1.6	Mitigation	Assess the measures implemented to mitigate the effect of pollutants.	K5
5.2 Higher Education System			
5.2.1	Governance Polity and Administration	Assess the role and objectives of policy making bodies or agencies in Higher education.	K5
5.2.2	Structure of the institutions for higher learning and research in India	Determine the Structure of the institutions for higher learning and research in India	K5
5.2.3	Formal and distance education	Evaluate the pros and cons of formal and distance education.	K5
5.2.4	Professional/technical education	Appraise the features of professional and technical education.	K5
5.2.5	General education	Outline the meaning for general education.	K2

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
5.2.6	Value education, Governance, Polity and administration	Assess the role of value education in Higher Education system.	K5
5.2.7	Concept of institutions and their interactions.	Recognise the meaning of institutions.	K5
		Appraise the interaction of institutions and individuals.	

MAPPING SCHEME FOR THE PO, PSOs AND COs
L-LOW M-MODERATE H- HIGH

Mapping	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	H	H	H	H	-	L	H	-	L	H	M	M	M
CO2	H		L	M	-	-	H	-	-	M	H	M	M
CO3	-	H	-	-	H	L	-	H	L	M	M	M	M
CO4	H	M	H	M	H	-	H	-	H	-	H	-	H
CO5	M	L	M	M	H	L	H	-	-	H	M	H	M
CO6	M	M	H	M	H	L	-	M	L	H	H	H	H

COURSE ASSESSMENT METHODS

Direct
<ol style="list-style-type: none"> 1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
<ol style="list-style-type: none"> 1. Internship 2. Project Work

COURSE CO-ORDINATOR - MR.A.Boaz

SEMESTER- II	ELECTIVE: III	CODE: P19CM2:B
CREDITS: 4	INTERNATIONAL FINANCIAL REPORTING STANDARDS	TOTAL HOURS PER WEEK :4

Course outcomes

On completion of the course, the students will be able to

S.No	Course Outcome	Level	Unit Covered
1	Appraise the qualitative characteristics of financial reporting.	K4	I
2	Discuss the basic disclosures requirements for financial instruments.	K4	II
3	Calculate the tax base of asset and liability	K4	II
4	Assess the deferred taxes on credit operation.	K5	III
5	Analyse the concept of Share based payments instruments.	K4	IV
6	Evaluate Interim Financial Reporting.	K5	V

Course Content

Unit – I Conceptual Foundations of Financial Statements (15Hrs)

- 1.1 The objective of financial reporting
- 1.2 The main assumptions
- 1.3 Qualitative characteristics of financial reporting
- 1.4 Elements of Financial Statements: recognition and measurement.
- 1.5 IAS 1 "Presentation of Financial Statements"
- 1.6 Purpose and application of the standard
- 1.7 Components of financial statements, including Report on Equity
- 1.8 Presentation of Financial Statements.

Unit II IAS 32 and 40 "Financial Instruments (20Hrs)

- 2.1 The concept of financial instruments
- 2.2 Identification of financial instruments
- 2.3 Financial assets and liabilities derivatives: recognition and rejection
- 2.4 Classification of financial instruments
- 2.5 Valuation of financial instruments

- 2.6 IFRS 7 "Financial Instruments:
 - 2.6.1 Disclosures" - Accounting Policies
 - 2.6.2 Profit and loss account
 - 2.6.3 The balance sheet
 - 2.6.4 Statement of changes in equity
 - 2.6.5 Additional disclosures
 - 2.6.5.1 Basic disclosure requirements for financial instruments
 - 2.6.5.2 New approaches to disclosure in accordance with IFRS7
 - 2.6.5.3 "Financial instruments: Disclosures".
- 2.7 IAS 16 "Property"
- 2.8 IAS 38 "Intangible Assets"
- 2.9 IAS 40 "Investment Property"
- 2.10 IAS 36 "Impairment of Assets"- IFRS
- 2.11 "Non-current Assets Held for Sale and Discontinued Operations'

Unit III IAS 12 "Income Taxes (12Hrs)

- 3.1 Deferred income taxes a concept- Temporary differences
- 3.2 Temporary taxable differences and deductible temporary differences
- 3.3 Recognition of deferred tax assets and liabilities
- 3.4 Calculation of the tax base of the asset and liability
- 3.5 The calculation of deferred taxes on credit operations
- 3.6 Presentation and disclosure of deferred taxes
- 3.7 IAS 18 "Revenue
 - 3.7.1 The conditions for recognizing revenue
 - 3.7.2 Recognition of Interest Income.

Unit IV IAS 19 "Employee Benefits (14Hrs)

- 4.1 Identification of fixed payment of pension plans by the employer groups and plans with defined contribution
- 4.2 Recognition and measurement of pension plans, defined contribution and defined benefit
- 4.3 Reflection of pension plans in accounting, financial statements and notes to the accounts.
- 4.4 IFRS 2 "Share based payments instruments"
 - 4.4.1 The concept of payment based on the equity instruments
 - 4.4.2 Evaluation of the transaction at fair value
 - 4.4.3 The difference between the operations
 - 4.4.4 Which offer payments using the shares settled in cash and equity instruments?
 - 4.4.5 Disclosure in financial reporting.

Unit V Additional Disclosure of Information - IAS 34

(14Hrs)

- 5.1 Interim Financial Reporting
- 5.2 The Scope of IAS 34
 - 5.2.1 Definitions and minimum of the interim reporting
 - 5.2.2 Information to be included in the notes to the interim financial statements
 - 5.2.3 The period to provide the interim financial statements in annual reports (if in the final period of assessment has changed)
 - 5.2.4 Accounting policies for interim reporting
 - 5.2.5 Seasonal income, non-uniform costs and the use of estimates in interim financial statements.

Text Book

Indian Accounting Standards: Practices, comparisons and interpretations-
Asish Bhattacharyya, Taxmann, 2015.

Reference Book

Illustrated Guide to Indian Accounting Standards (Ind AS), B.D.Chatterjee,
Taxmann's, 1st January, 2017.

Web Reference

1. https://shodhganga.inflibnet.ac.in/bitstream/10603/202463/8/08_chapter%201.pdf

100% - Theory

Special Learning Outcomes

Unit	Course content	Learning Outcomes	Blooms Taxonomic Level of Transaction
Unit - I Conceptual Foundations of Financial Statements			
1.1	The objective of financial reporting	Explain the objective of financial reporting	K1
1.2	The main assumptions	Summarize the assumptions of financial reporting	K2

Unit	Course content	Learning Outcomes	Blooms Taxonomic Level of Transaction
1.3	Qualitative characteristics of financial reporting	Discuss Qualitative characteristics of financial reporting	K2
1.4	Elements of Financial Statements: recognition and measurement	Explain recognition and measurement of financial instrument.	K2
1.5	IAS 1 "Presentation of Financial Statements"	Discuss about IAS I.	K2
1.6	Purpose and application of the standard	Examine the purpose and application of the IAS	K4
1.7	Components of financial statements, including Report on Equity	List out components of financial statements, including Report on Equity	K1
1.8	Presentation of Financial Statements	List out important points in presentation of Financial Statements	K1
Unit -II IAS 32 and 40 "Financial Instruments"			
2.1	The concept of financial instruments	Describe the concept of financial instrument	K2
2.2	Identification of financial instruments	Explain the features of financial instruments	K2
2.3	Financial assets and liabilities derivatives: recognition and rejection	Examine the concept of financial assets and liabilities derivatives: recognition and rejection.	K4
2.4	Classification of financial instruments	Explain the Classification of financial instruments	K2
2.5	Valuation of financial instruments	Construct on the Valuation of financial instruments	K3
2.6	IFRS 7 "Financial Instruments:	Discus IFRS 7 "Financial Instruments:	K2
2.6.1	Disclosures" - Accounting Policies	Outline disclosures accounting polices	K2

Unit	Course content	Learning Outcomes	Blooms Taxonomic Level of Transaction
2.6.4	Statement of changes in equity	Examine the statement of changes in equity	K4
2.6.5	Additional disclosures	State about Additional disclosures of Financial Instruments.	K1
2.6.5.1	Basic disclosure requirements for financial instruments	Discuss the basic disclosures requirements for financial instruments	K2
2.6.5.2	New approaches to disclosure in accordance with IFRS7	Explain New approaches to disclosure in accordance with IFRS7	K1
2.7	IAS 16 "Property"	Discuss about IAS 16 "Property"	K2
2.8	IAS 38 "Intangible Assets"	State about IAS 38 "Intangible Assets"	K1
2.9	AS 40 "Investment Property"	Explain AS 40 "Investment Property"	K2
2.10	IAS 36 "Impairment of Assets"- IFRS	Describe IAS 36, Impairment of Assets	K2
2.11	"Non-current Assets Held for Sale and Discontinued Operations'	Discuss Non-current Assets Held for Sale and Discontinued Operations	K2
Unit - III : IAS 12 "Income Taxes			
3.1	Deferred income taxes a concept- Temporary differences	Explain the concept of Deferred income taxes	K2
3.2	Temporary taxable differences and deductible temporary differences	Examine Temporary taxable differences and deductible temporary differences	K4
3.3	Recognition of deferred tax assets and liabilities	Discuss about the Recognition of deferred tax assets and liabilities	K2
3.4	Calculation of the tax base of the asset and liability	Explain the method of calculation of tax base of the asset and liability	K2

Unit	Course content	Learning Outcomes	Blooms Taxonomic Level of Transaction
3.5	The calculation of deferred taxes on credit operations	Asses the deferred taxes on credit operations	K5
3.6	Presentation and disclosure of deferred taxes	Explain the points in Presentation and Disclosure of deferred taxes.	K2
3.7	IAS 18 "Revenue	Explain IAS 18 "Revenue concepts"	K2
3.7.1	The conditions for recognizing revenue	Examine the conditions for recognizing revenue	K3
3.7.2	Recognition of Interest Income.	List out the points in Recognition of Interest Income.	K1
Unit - IV : IAS 19 "Employee Benefits			
4.1	Identification of fixed payment of pension plans by the employer groups and plans with defined contribution	Discuss about fixed Pension plans by the employer.	K2
4.2	Recognition and measurement of pension plans.	Describe Recognition and measurement of pension plans,	K2
4.3	Reflection of pension plans in accounting, financial statements and notes to the accounts.	Explain pension plan for accounting, Financial Statements	K2
4.4	IFRS 2 "Share based payments instruments"	Analyse IFRS 2 "Share based payments instruments"	K4
4.4.1	The concept of payment based on the equity instruments	Discuss the concept of payment based on the equity instruments	K2
4.4.2	Evaluation of the transaction at fair value	Analyse fair value	K4
4.4.4	Which offer payments using the shares settled in cash and equity instruments	Discuss the guidelines regarding payments using the shares settled in cash and equity instruments	K2

Unit	Course content	Learning Outcomes	Blooms Taxonomic Level of Transaction
4.4.5	Disclosure in financial reporting.	Explain IAS 19 regarding Disclosure in financial reporting.	K2
Unit – V Additional Disclosure of Information – IAS 34			
5.1	Interim Financial Reporting	Evaluate Interim Financial Reporting	K5
5.2	The Scope of IAS 34	Discuss scope of IAS 34	K2
5.2.2	Information to be included in the notes to the interim financial statements	List out the information to be included in the notes to the interim financial statements	K1
5.2.3	The period to provide the interim financial statements in annual reports(if in the final period of assessment has changed)	Describe the points related to the period to provide the interim financial statements in annual reports(if in the final period of assessment has changed)	K2
5.2.4	Accounting policies for interim reporting	Discuss the Accounting policies for interim reporting	K2
5.2.5	Seasonal income, non-uniform costs and the use of estimates in interim financial statements	Explain Seasonal income, non-uniform costs and the use of estimates in interim financial statements	K2

**Mapping Scheme for the PO, PSOs and Cos L-
Low M-Moderate H- High**

Mapping	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	M	L	M	L	M	M	L	L	M	M	M	M	M
CO2	M	M	M	M		M	M		L	M	M		M
CO3	L	M	M	M	M	M	H	L	H	M	M	M	M
CO4	M	H	H			M	L		L	H	H		M
CO5	L	M	M	M		M		M		M	M		M
CO6	M	M	M	M	M	M	M		L	M	M	M	M

COURSE ASSESSMENT METHODS

Direct
<ol style="list-style-type: none">1. Continuous Assessment Test I,II2. Open book test; Assignment; Seminar; Group Presentation3. End Semester Examination
Indirect
<ol style="list-style-type: none">1. Internship2. Project Work

COURSE CO-ORDINATOR - Dr.J.LYDIA

SEMESTER – III	CORE: VIII- SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT - I	CODE: P18CM308
CREDITS: 4		TOTAL HOURS PER WEEK: 6

COURSE OUTCOMES

At the end of this course, the student will be able to

Sl.No	Course Outcomes	Level	Unit
1	Assess the constrains of investment and risk	K6	I
2	Evaluate the various methods of Measuring risk and return	K6	I
3	Review the Share price through economic, industry and company analysis	K6	II
4	Analyze the evidence relating to market efficiency	K4	III
5	Categorize the various methods of valuation models	K4	IV
6	Manage the share prices movements	K5	V

COURSE CONTENTS

UNIT- I Investment Scenario 18 Hrs

- 1.1 Concept of investment
- 1.2 Investment objectives and constraints
- 1.3 Security and Non – security forms of investment
- 1.4 Concept of risk and return

UNIT – II Fundamental Analysis 18 Hrs

- 2.1 Objectives and belief of fundamental analysis
- 2.2 Importance of economic analysis
- 2.3 Economic forecasting methods
- 2.4 Importance of industry analysis
- 2.5 Key characteristics in industry analysis
- 2.6 Industry life cycle

- 2.7 Techniques for evaluating relevant industry factors
- 2.8 Company analysis

UNIT- III Technical Analysis 18 Hrs

- 3.1 Concept of technical analysis
- 3.2 Dow theory
- 3.3 Types of charts
- 3.4 Perspective on technical analysis
- 3.5 Advanced technical tools
- 3.6 Efficient market hypothesis (EMH)
 - 3.6.1 Concept of efficiency of stock markets
 - 3.6.2 Forms of EMH

UNIT- IV Valuation Models 18 Hrs

- 4.1 Equity Stock valuation models
- 4.2 Dividend capitalization models
- 4.3 Earning capitalization models and other models

UNIT – V Valuation of Fixed Income Investments 18 Hrs

- 5.1 Types of Bonds
- 5.2 Bond return and prices
- 5.3 Bond risks
- 5.4 Duration
- 5.5 Volatility
- 5.6 Immunization

UNIT - VI - Topics for Self Study

SI. No	Topics	Web link
1.	Investment information World affairs	https://www.economicdiscussion.net/investment/investment-information-types-and-need-financial-economics/29610
2.	Domestic, Economic and Political factors	https://accountlearning.com/important-economic-factors-affect-investment/
3.	Security Market Information	https://www.marketsandmarkets.com/security-market-research-115.html
4.	Data on Related Markets	https://datahub.io/collections/stock-market-data

References

1. Prasanna Chandra, Investment analysis and Portfolio Management, Tata Mcgraw Hill Education (India) Private Limited, 2nd Edition, 2017.
2. V. K. Bhalla, Investment Management – Security analysis and Portfolio Management, S. Chand, 19th Edition, 2008.
3. Punithavathy pandian, Security Analysis and Portfolio Management, 2nd Edition, Vikas Publishing House PVT LTD, 2013.
4. S. Kevin, Security Analysis and Portfolio Management, PHI Learning Private Ltd, 11th Edition, 2012.
5. Frank K. Reilly & Keith C. Brown, Investment analysis and Portfolio Management, Thomson ONE – Business School Edition and Stock-Trak Coupon, 7th Edition, October 2011.

ONLINE LEARNING RESOURCES

1. https://books.google.co.in/books/about/Investment_Analysis_and_Portfolio_Manage.html?id=nS1HDwAAQBAJ&redir_esc=y
2. <https://www.kopykitab.com/SECURITY-ANALYSIS-And-PORTFOLIO-MANAGEMENT-2ND-EDN-by-Punithavathy-Pandian>

Special Learning Outcomes

Unit	Content of the Unit	Learning Outcomes	Blooms Taxonomic Highest Level of Transaction
UNIT I Investment Scenario			
1.1	Concept of investment	Recall the concept of investment	K1
1.2	Investment objectives and constraints	Classify the objectives of investment.	K4
1.3	Security and Non – security forms of investment	Identify the security and Non – security forms of investment	K2

Unit	Content of the Unit	Learning Outcomes	Blooms Taxonomic Highest Level of Transaction
1.4	Concept of risk and return	Discuss the various methods of Measuring risk and return	K6
UNIT II Fundamental Analysis			
2.1	Objectives and belief of fundamental analysis	Classify the objectives of fundamental analysis	K2
2.2	Importance of economic analysis	Explain the importance of economic analysis.	K2
2.3	Economic forecasting methods	Analyse the economic forecasting methods.	K4
2.4	Importance of industry analysis	Explain the importance of industry analysis	K5
2.5	Key characteristics in industry analysis	Demonstrate the key characteristics in industry analysis.	K3
2.6	Industry life cycle	Explain the industry life cycle	K2
2.7	Techniques for evaluating relevant industry factors	List the techniques for evaluating relevant industry factors.	K1
2.8	Company analysis	Discuss the factors involved in company analysis.	K6
UNIT III Technical Analysis			
3.1	Concept of technical analysis	Define the concept of technical analysis.	K1
3.2	Dow theory	Recognize the assumptions of Dow theory	K1
3.3	Types of charts	Classify different types of charts.	K4
3.4	Perspective on technical analysis	Explain the perspective on technical analysis	K2

Unit	Content of the Unit	Learning Outcomes	Blooms Taxonomic Highest Level of Transaction
3.5	Advanced technical tools	Apply the Advanced technical tools.	K3
3.6	Efficient market hypothesis (EMH) 3.6.1 Concept of efficiency of stock markets	Analyse different forms of EMH	K4
	3.6.2 Forms of EMH	Classify the forms of EMH	K2
UNIT IV Valuation Models			
4.1	Equity Stock valuation models	Explain Equity Stock valuation models	K2
4.2	Dividend capitalization models	Apply the Dividend capitalization models	K3
4.3	Earning capitalization models and other models	Compare Earning capitalization models with other models	K4
UNIT V Valuation of Fixed Income Investments			
5.1	Types of Bonds	Classify the various types of bonds.	K4
5.2	Bond return and prices	Measure Bond return and prices.	K5
5.3	Bond risks	Analyse Bond risks	K4
5.4	Duration	Determine the duration for bonds	K5
5.5	Volatility	Assess volatility and its structure.	K4
5.6	Immunization	Recall the concept of Immunization.	K1

**Mapping Scheme for the PO, PSOs
and Cos L-Low M-
Moderate H- High**

Mapping	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	L	M	H	M	L	L	M	L	L	M	H	M	L
CO2	L	M	H	M	L	H	L	M	L	H	H	L	M
CO3	L	M	H	M	M	M	M	L	-	L	H	M	L
CO4	L	M	H	M	M	-	L	-	L	H	H	M	L
CO5	L	L	H	M	L	M	-	H	-	-	H	M	L
CO6	L	L	H	M	M	L	M	L	M	L	H	L	M

COURSE ASSESSMENT METHODS

Direct
<ol style="list-style-type: none"> 1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
<ol style="list-style-type: none"> 1. Internship 2. Project Work

COURSE CO-ORDINATOR – Dr.J.Lydia

SEMESTER-III	CORE:IX BEHAVIOURAL	CODE: P21CM309
CREDITS: 4	FINANCE	TOTAL HOURS PER WEEK :6

COURSE OUTCOMES

On completion of the course, the student will be able to

S.No	Course Outcome
1	Apply problem solving and critical thinking abilities to analyze the kinds of choices available for developing alternative behavior and decision-making approaches in the workplace
2	Apply factors that influence consumers as individuals and decision makers with an application to the decision process.
3	Understand the operations and investment behaviour of function
4	Understand the conceptual foundations of Technical Anomalies
5	Apply the skills in understanding and appreciating Stock Market Bubbles, and
6	Acquire the skills required to detect the financial Frauds and Tools in Forensics Accounting

UNIT- I THEORIES OF BEHAVIOURAL FINANCE

18 Hrs

- 1.1 Introduction to Behavioural Finance
- 1.2 Asymmetric Information
- 1.3 Egocentricity
- 1.4 Human Behavioural Theories
 - 1.4.1 Heuristic Theory
 - 1.4.2 Biases
 - 1.4.2.1 Emotional Bias
 - 1.4.2.2 Statistical Bias
 - 1.4.2.3 Cognitive Bias
 - 1.4.2.4 Other Irrational Investment Behaviour -Bias
 - 1.4.2.5 Group think -Bias
- 1.5 Interaction between Bias
- 1.6 Outcomes of Biases
- 1.7 Dealing with Biases
- 1.8 Overcoming the Biases
- 1.9 Debiasing – Prospect Theory
- 1.10 Uses of Behavioural Finance.

UNIT- II EVOLUTION OF BEHAVIOURAL FINANCE

20 Hrs

- 2.1 Introduction – Assumptions of Behavioural Finance

- 2.2 Building Blocks of Behavioural Finance
- 2.3 Elimination of Uncertainty
- 2.4 Important Contributors for Behavioural Finance
- 2.5 History of Behavioural Finance.
- 2.6 Neuro Finance
 - 2.6.1 The Brain – Neural Process during Financial Decision making
 - 2.6.2 Experiments in Neuro finance
 - 2.6.3 The Future of Neuro finance.

UNIT- III STANDARD FINANCE 16 Hrs

- 3.1 Modern Portfolio Theory
- 3.2 Behaviour and Decision Making
 - 3.2.1 Foundation of Behaviour
 - 3.2.1.1 Cognition
 - 3.2.1.2 Emotional Bias
 - 3.2.1.3 Gender
 - 3.2.1.4 Behavioural Models
 - 3.2.1.5 Perception
- 3.3 Causes of Behaviour Difference
- 3.4 Behavioural Decision Making
- 3.5 Biases in Decision Making

UNIT-IV FINANCIAL MARKET ANOMALIES 18 Hrs

- 4.1 Fundamental Anomalies
- 4.2 Technical Anomalies
- 4.3 Calendar Anomalies
- 4.4 Accounting Anomalies
- 4.5 Market Bubbles
 - 4.5.1 The First Known Stock Market Bubbles
 - 4.5.2 Stock Market Bubbles in the Recent History
 - 4.5.3 Identification of a Stock Market Bubbles
 - 4.5.4 Classification of Bubbles
 - 4.5.5 Behavioural Finance Explanation of Bubbles
 - 4.5.6 Investor Behaviour During Bubbles
 - 4.5.7 Causes of Bubbles.

UNIT V FORENSIC ACCOUNTING 18 Hrs

- 5.1 Classification of Fraud
- 5.2 Behavioural Aspects of Fraud
- 5.3 Types of Fraud Perpetrators
- 5.4 Origin and Growth of Forensic Accounting
- 5.5 Forensic Auditing
- 5.6 Fraud Theories
- 5.7 Studies on Fraud Behaviour
- 5.8 Tools in forensic Accounting
- 5.9 Anti-Fraud Measure
- 5.10 E-Fraud

- 5.11 Forensic Accounting in India
 5.12 Government Agencies that Combat Frauds.

UNIT VI - TOPICS FOR SELF STUDY

Sl. No	Topics	Weblinks
1.	Feedback effect on rational financial decision making – case of small and medium enterprise investors.	http://www.iaeme.com/MasterAdmin/Journal_uploads/IJMET/VOLUME_9_ISSUE_5/IJMET_09_05_038.pdf
2.	Role of technology in investment decision making	https://digitalcommons.unomaha.edu/cgi/viewcontent.cgi?article=1022&context=isqafacpub
3.	Cultural environments foster investment decisions and the attitude towards entrepreneurial risk -taking behaviour.	https://www.researchgate.net/publication/256051137_Consequences_of_Cultural_Practices_for_Entrepreneurial_Behaviors
4.	Irrational investment decisions and the role of behavioural finance in moderating the decisions.	https://citeseerx.ist.psu.edu/viewdoc/download?doi=10.1.1.740.3055&rep=rep1&type=pdf

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1. Constant D. Beugre, 2018, *The Neuro Science of Organisational Behavior*, Edward Elgar Publishing Limited, UK.
2. Malena Johnsson, Henrik Lilndom and Peter Paltan, 2002, *Behavioral Finance – And the Change of Investor Behavior during and After the Speculative Bubble*.
3. Martin Sewell, 2007, *Behavioral Finance*, University of Cambridge.
4. Prasanna Chandra, 2016, *Behavioral Finance*, 3rd Edition, TataMc Graw Hill Education Pvt Ltd, New Delhi.
5. Brian Bruce, 2012, *Handbook of Behavioral Finance*, Edward Elgar Publishing.
6. M.M.Sulphey, 2014, *Behavioural Finance*. PHL Learning Private Limited.
7. Richard H Thaler, 2015, *Misbehaving : The Making of Behavioral Economics*, Penguin.
8. H. Kent Baker, Greg Filbeck, Victor Ricciardi, 2017, *Financial Behavior: Players, Services, Products, and Markets*, Oxford University Press.

WEB LINKS

1. <https://www.cfainstitute.org/-/media/documents/book/behavioral-finance-the-second-generation.ashx>
2. <https://www.cfasociety.org/czechrepublic/Linked%20Files/News%20and%20Articles/180401 Behavioral finance foundations for investors.pdf>
3. https://www.cannonfinancial.com/uploads/main/Behavioral_Finance-Theories_Evidence.pdf

SPECIFIC LEARNING OUTCOMES (SLO)

Unit/Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
UNIT- I THEORIES OF BEHAVIOURAL FINANCE			
1.1	Introduction to Behavioural Finance	State the meaning of Behavioural Finance	K1
1.2	Asymmetric Information	Explain the meaning for the asymmetric information	K4
1.3	Egocentricity	State the meaning for egocentricity	K1
1.4	Human Behavioural Theories	Describe Human Behavioural Theory	K2
1.5	Interaction between Bias	Explain how biasness influence in financial decisions	K4
1.6	Outcomes of Biases	Recognize the outcomes of Biasness	K1
1.7	Dealing with Biases	Explain the methods to deal with biases	K2
1.8	Overcoming the Biases	Describe the ways to overcome biasness	K2
1,9	Debiasing – Prospect Theory	Analyze the ways to debiasing related to prospect theory	K4
1.10	Uses of Behavioural Finance.	Describe the uses of behavioural finance	K2
UNIT UNIT- II EVOLUTION OF BEHAVIOURAL FINANCE			
2.1	Introduction – Assumptions of Behavioural Finance	Explain the assumptions of behavioural finance	K2
2.2	Building Blocks of Behavioural Finance	Describe the building blocks of behavioural finance	K2
2.3	Elimination of Uncertainty	State the ways to eliminate uncertainty	K1
2.4	Important Contributors for Behavioural Finance	Explain the important contributors for behavioural finance	K2
2.5	History of Behavioural Finance.	Explain the history of Behavioural Finance	K1
2.6	Neuro Finance	Describe how neuro finance influence in decision making	K2

UNIT -III STANDARD FINANCE			
3.1	Modern Portfolio Theory	Explain the various modern portfolio theories	K2
3.2	Behaviour and Decision Making	Describe how decision making and behaviour go hand in hand	K2
3.3	Causes of Behaviour Difference	Explain the causes for Behaviour Difference	K4
3.4	Behavioural Decision Making	Describe the behavioural decision-making process	K4
3.5	Biases in Decision Making	Explain the biases in decision making	K2
UNIT-IV FINANCIAL MARKET ANOMALIES			
4.1	Fundamental Anomalies	Explain the anomalies found in financial market anomalies	K4
4.2	Technical Anomalies	Describe the technical anomalies in financial market	K4
4.3	Calendar Anomalies	State the meaning for calendar anomalies	K2
4.4	Accounting Anomalies	Explain the meaning for the term accounting anomalies	K2
4.5	Market Bubbles	State the need and importance of market bubbles	K1
UNIT V FORENSIC ACCOUNTING			
5.1	Classification of Fraud	Describe how fraud is classified	K2
5.2	Behavioural Aspects of Fraud	Explain the various behavioural aspects of fraud	K4
5.3	Types of Fraud Perpetrators	Describe the various types of fraud perpetrators	K2
5.4	Origin and Growth of Forensic Accounting	State the origin and growth of forensic accounting	K1
5.5	Forensic Auditing	State the need and importance of forensic auditing	K1
5.6	Fraud Theories	Explain various fraud theories	K2
5.7	Studies on Fraud Behaviour	Explain the various	K1

		studies related to fraud behaviour	
5.8	Tools in forensic Accounting	Explain the various tools available forensic accounting	K4
5.9	Anti-Fraud Measure	Explain the anti-fraud measures undertaken to control fraud activities	K4
5.10	E-Fraud	Describe the ways to overcome-Fraud	K2
5.11	Forensic Accounting in India	State the importance of Forensic accounting in India	K1
5.12	Government Agencies that Combat Frauds.	State the various Government agencies that combat frauds	K1

MAPPING SCHEME FOR THE POs , PSOs AND COs

L-LOW

M-MODERATE

H- HIGH

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	-	H	M	M	-	-	-	-	M	M	-	-
CO2	H	-	H	M	M	-	-	-	-	M	M	-	-
CO3	H	-	H	M	M	-	-	-	-	M	M	-	-
CO4	H	-	H	M	M	-	-	-	-	M	M	-	-
CO5	H	-	H	M	M	-	-	-	-	M	M	-	-
CO6	H	-	H	M	M	-	-	-	-	M	M	-	-

COURSE CO-ORDINATOR – Dr.S.SHANTHI MERLIN

SEMESTER-III	CORE:X BUSINESS ANALYTICS AND INTELLIGENCE	CODE: P19CM310
CREDITS: 5		TOTAL HOURS PER WEEK:6

COURSE OUTCOMES

On completion of the course, the students will be able to

S.No	Course Outcome	Level	Unit
1	Recall the in-depth knowledge of handling data and Business Analytic stools that can be used for fact-based decision-making	K1	I
2	Explain the role of business analytics within an organization.	K2	I
3	Analyze data using statistical and data mining techniques and understand relationships between the underlying business processes of an organization	K4	II
4	Relate both the mathematics and the descriptive property of different functional relationships is important in building predictive analytical models.	K2	III
5	Explain the mathematical tools that are needed to solve optimization problems	K6	IV
6	Apply decision-making tools/Operations Research Techniques.	K5	V

UNIT -I INTRODUCTION TO BUSINESS ANALYTICS 18 Hrs

- 1.1 Meaning of Business Analytics
- 1.2 Uses of Analytics
 - 1.2.1 Data
 - 1.2.2 Information technology
 - 1.2.3 Statistical analysis
 - 1.2.4 Quantitative methods
 - 1.2.5 Mathematical or computer-based models
- 1.3 Different areas of Business Analytics Models
 - 1.3.1 Risk
 - 1.3.2 Marketing
 - 1.3.3 Supply Chain
 - 1.3.4 Customer Analytics
 - 1.3.5 Web Analytics
 - 1.3.6 Human Resource

UNIT- II EXCEL PROFICIENCY

18 Hrs

- 2.1 Formatting of Excel Sheets
- 2.2 Use of Excel Formulae Function
- 2.3 Advanced Modeling Techniques
- 2.4 Data Filter and Sort
- 2.5 Charts and Graphs
- 2.6 Table formula and Scenario building
- 2.7 Lookups
- 2.8 Pivot tables

UNIT- III IN – DEPTH R AND SAS

18 Hrs

- 3.1 Reading and writing data in R
- 3.2 Vectors
- 3.3 Frames and Subsets
- 3.4 Code Writing and R code
- 3.5 Debugger
- 3.6 Managing and Manipulating Data in SAS
- 3.7 Creating Charts in SAS
- 3.8 Simple Linear
- 3.9 Regression in SAS Multiple Linear Regression in SAS
- 3.10 Data Mining in SAS

UNIT- IV ORIENTATION ON BIG DATA AND HADOOP

18 Hrs

- 4.1 Awareness of Big Data and Hadoop
- 4.2 The four V's
- 4.3 Big Data = Hadoop
- 4.4 Big Data and Cloud Computing
- 4.5 Generators of Big Data
- 4.6 Applications of Big Data

UNIT- V WEB ANALYTICS AND MOBILE BI

18 Hrs

- 5.1 Exposure to Web and Mobile Analytics
 - 5.1.1 Text Analytics
 - 5.1.2 Sentiment Analytics
 - 5.1.3 Click Analytics
 - 5.1.4 Google Analytics
 - 5.1.5 Difference between Web and Mobile Analytics

UNIT -VI TOPICS FOR SELF STUDY

Sl. No.	Topics	Web links
1.	Business Analytics models in Real Time diversified	https://www.irjet.net/archives/V7/i4/IRJET-V7I4490.pdf

	Busines s s e s	
2.	Look u p t a b l e	https://www.computerhope.com/jargon/l/lookup-table.htm#:~:text=A%20lookup%20table%2C%20also%20known,values%20as%20it%20calculates%20them.
3.	Pivot t a b l e	https://www.excel-easy.com/data-analysis/pivot-tables.html
4.	Data f i l t e r s a n d s o r t s	https://guides.lib.umich.edu/c.php?g=283162&p=1886445

Practical 80% Theory 20%

REFERENCES

1. Fundamentals of Business Analytics, R.N.Prasad & Seema Acharya, Wiley,2016
2. Business Analysis for Dummies- Kupe Kupersmith, Paul Mulvey , Kate McGoey, A Wiley Brand, 2013.

WEB LINKS

1. <https://www.pdfdrive.com/business-analysis-books.html>
2. <https://businessanalysisexperts.com/books-ebooks-advance-business-analysis-career/>
3. <http://analyst.by/wp-content/uploads/2013/02/Course-Technology-The-Business-Analysts-Handbook.pdf>

SPECIFIC LEARNING OUTCOMES (SLO)

Unit/Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
1 INTRODUCTION TO BUSINESS ANALYTICS			
1.1	Meaning of Business Analytics	<ul style="list-style-type: none"> • What is your inferences on the crux of Business Analytics • What is your inference about the application of Analytics in the Business Arena 	K1
1.2	Uses of Analytics	<ul style="list-style-type: none"> • Identify the different areas of application in Analytics. • Outline the Data Transformation using Analytics • Summarize the key parts of the Data Management process • Elaborate the innovations of data using analytics • Catalogue a systematic application of Data Analytics to Information Technology Management 	K6

		<ul style="list-style-type: none"> Analyze the strategy equipped to get started with Analytics Formulate the IT function areas integrated with analytics Deduce the implication of Statistics in Analytics Recall the steps in the Statistical Data Analytical Process What is Quantitative Analytics? Interpret the three techniques of Quantitative Analysis? Outline the Implementation stages of Data Mining List the different techniques adapted in Data Mining? 	
1.3	Different areas of Business Analytics Models	<ul style="list-style-type: none"> How and where does the Analytics establish an integral part in managing Risk? Identify the varied Marketing Models in Analytics. Interpret the capabilities that the Analytics exhibits in the SCM arena Influence the utility of Business Analytics and Intelligence in terms of Customer Analytics Examine the importance of Web Analytics to business owners. 	K5
II EXCEL PROFICIENCY			
2.1	Formatting of Excel Sheets	<ul style="list-style-type: none"> Recall the Formatting techniques in Excel 	K1
2.2	Use of Excel Formulae Function	<ul style="list-style-type: none"> How do you apply the excel formulae in Table formatting? 	K2
2.3	Advanced Modelling Techniques	<ul style="list-style-type: none"> Survey the varied modelling techniques MS-Excel is capable of in terms of Analytics. 	K4

2.4	Data Filter and Sort	<ul style="list-style-type: none"> • Illustrate the Data Filter and Sort with an Example 	K2
2.5	Charts and Graphs	<ul style="list-style-type: none"> • Construct a suitable chart/Graph to depict the table contents 	K6
2.6	Table formula and Scenario building	<ul style="list-style-type: none"> • Explain in detail the different formulas used in table building 	K2
2.7	Lookups	<ul style="list-style-type: none"> • Deduce the importance of the Lookup table function in Excel 	K5
2.8	Pivot tables	<ul style="list-style-type: none"> • Model a Pivot table from the given data table 	K3
UNIT -III IN-DEPTH R AND SAS			
3.1	Reading and writing data in R	<ul style="list-style-type: none"> • How do you read and write data in R? 	K1
3.2	Vectors	<ul style="list-style-type: none"> • Interpret the utility of vectors in R Programming 	K2
3.3	Frames and Subsets	<ul style="list-style-type: none"> • Explain the Utility of Frames and Subsets in R programming 	K2
3.4	Code Writing and R code	<ul style="list-style-type: none"> • Build a sample code to solve the programming Problem using R language? 	K3
3.5	Debugger	<ul style="list-style-type: none"> • Relate the given program and tabulate the errors. 	K4
3.6	Managing and Manipulating Data in SAS	<ul style="list-style-type: none"> • Demonstrate the efficient managing of data using SAS • Motive the careful manipulation of data using the SAS utility 	K4
3.7	Creating Charts in SAS	<ul style="list-style-type: none"> • Develop chart for the mentioned data problem using SAS 	K6
3.8	Simple Linear Regression in SAS	<ul style="list-style-type: none"> • Justify the implication of Simple linear Regression in SAS 	K5

3.9	Multiple Linear Regression in SAS	<ul style="list-style-type: none"> Exemplify the Multiple Linear Regression in SAS. 	K6
3.10	Data Mining in SAS	<ul style="list-style-type: none"> Discuss the effectuation of the data Mining in SAS with a suitable use case 	K6
UNIT - IV ORIENTATION ON BIG DATA AND HADOOP			
4.1	Awareness of Big Data and Hadoop	<ul style="list-style-type: none"> Explain on the amalgamation of Big Data and Hadoop Simplify on the characteristic features Big Data has got in store from an Analyst point of view 	K4
4.2	The four V's	<ul style="list-style-type: none"> Summarize a detailed implication on the Four V's of Big Data 	K2
4.3	Big Data = Hadoop	<ul style="list-style-type: none"> Justify the equation between Big Data and Hadoop. Discuss on how Hadoop compliments the utility of Big Data 	K6
4.4	Big Data and Cloud Computing	<ul style="list-style-type: none"> Compare and Contrast between Big Data and Cloud Computing Suppose a scenario of the incorporation of big data utility in the cloud based platform 	K6
4.5	Generators of Big Data	<ul style="list-style-type: none"> Relate the generators of Big data in the different fields of data procuring. 	K2
4.6	Applications of Big Data	<ul style="list-style-type: none"> Recommend the wide spectrum of application of Big data with relevant real life points of usage 	K5
UNIT - V WEB ANALYTICS AND MOBILE BI			
5.1	Exposure to Web and Mobile Analytics	<ul style="list-style-type: none"> Interpret the importance of Web Analytics from a business Perspective 	

		<ul style="list-style-type: none"> Predict the extent of click analytics to influence web Analytics Propose an analysis of a text review to support the cause in generating a probable sales lead or market boost up for an enterprise. Elaborate on the dominant analytics tool in the market viz Google Analytics and its impingement in different genres of business outcome. 	K6
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MAPPING SCHEME FOR THE PO, PSOS AND COS

L-LOW

M-MODERATE

H- HIGH

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	-	H	H	H	-	-	-	-	M	M	-	-
CO2	H	-	H	M	M	-	-	-	-	H	M	M	H
CO3	H	-	H	H	M	-	-	-	-	M	M	M	
CO4	H	-	H	M	H	-	-	-	-	M	M		M
CO5	H	H	H	M	M	-	-	-	-	H	M	M	M
CO6	H	M	H	M	M	M	-	-	-	M	M	-	M

Direct
<ol style="list-style-type: none"> Continuous Assessment Test I,II Open book test; Assignment; Seminar; Group Presentation End Semester Examination
Indirect
<ol style="list-style-type: none"> Internship Project Work

COURSE CO-ORDINATOR – Dr.S.SHANTHI MERLIN

SEMESTER III	CORE XI FINANCIAL ENGINEERING	CODE: P18CM311
CREDITS 5	- I	TOTAL HOURS PER WEEK : 6

COURSE OUTCOMES:

On completion of the course the students will learn to

S.No	Course Outcome	Level	Unit
1	Analyze the role of derivatives in managing risk and the process of risk management	K4	I
2	Appraise the evolution of the derivatives market and the role of the participants in the derivatives market	K4	II
3	Distinguish between futures and forward market	K4	III
4	Relate Future price and cash price of derivative markets	K4	IV
5	Categorize the process of trading using currency futures	K4	IV
6	Apply the concept of hedging of interest rate futures, index futures and commodity futures	K3	V

UNIT- I RISK AND MANAGEMENT OF RISK

15 Hrs

- 1.1 Introduction about risk
- 1.2 Meaning of Risk
- 1.3 Types of Risk
- 1.4 Managing the risk
- 1.5 Cost of risk
- 1.6 Risk management process
- 1.7 Risk management techniques
- 1.8 Risk management tools

UNIT- II DERIVATIVES MARKET

20 Hrs

- 2.1 Introduction to derivatives
- 2.2 History of derivatives
- 2.3 Classification of derivatives
- 2.4 Features of derivatives
- 2.5 Participants in derivatives market
- 2.6 Mechanics of derivatives market.

UNIT- III FUTURES MARKETS**20 Hrs**

- 3.1 Introduction to Futures markets
- 3.2 History of future markets
- 3.3 Meaning and operation of futures
- 3.4 Difference between futures and forward
- 3.5 Clearing house mechanism
- 3.6 Types of margin
- 3.7 Orders in future market
- 3.8 Settlement procedure.

UNIT- IV CURRENCY FUTURES**20 Hrs**

- 4.1 Relationship between the Future price and cash price
- 4.2 Hedgeable and Non Hedgeable Risk
- 4.3 Optimal hedging ratio
- 4.4 Speculation
- 4.5 Arbitraging
- 4.6 Types of futures
- 4.7 Currency futures
- 4.8 Hedging with currency futures.

UNIT- V INTEREST RATE FUTURE AND INDEX FUTURES**15 Hrs**

- 5.1 Interest Rate future
- 5.2 Hedging interest rate with interest rate future
- 5.3 Index future
- 5.4 Hedging using index future
- 5.5 Commodity future.

UNIT -VI TOPICS FOR SELF STUDY

Sl. No.	Topics	Web links
1.	Risk Management	https://searchcompliance.techtarget.com/definition/risk-management#:~:text=Risk%20management%20is%20the%20process,error%20accidents%20and%20natural%20disasters.
2.	Derivative Analysis	https://www.finpipe.com/derivatives-analysis-training/
3.	Technical Analysis and Derivatives in Practice	https://groww.in/p/difference-between-fundamental-and-technical-analysis/
4.	Technical Derivat	https://www.chitkara.edu.in/cfec/derivatives/technical-analysis-program/

	ives analysi s tools	
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Theory 60 %, Problems 40 %

REFERENCES

1. Vohra N.D and Bagri B.N, Futures and options, 9th edition, 2009 Tata Mc Graw Hill Publishing company, New Delhi
2. P.G. Apte , Sanjeevan Kapshe, International Financial Management, Eighth edition, 2020, Tata Mc Grawhill Publishing Company, New Delhi.
3. S. L. Gupta , Financial Derivatives : Theory, Concepts And Problems , 2nd edition, January 2017.
4. Hull J.C, Options, Futures and other derivatives , 5th edition, 2003,New Jersey : Prentice Hall.
5. Flavell R. , Swaps and Other derivatives, 2nd edition, 2002, Chicester, W.Sussex, John Wiley & Sons Limited.

WEB LINKS

https://shodhganga.inflibnet.ac.in/bitstream/10603/199656/15/11_chapter2.pdf

<https://www.soa.org/globalassets/assets/Files/Edu/2018/ifm-derivatives-questions-solutions.pdf>

SPECIFIC LEARNING OUTCOMES (SLO)

Unit/Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
UNIT 1 RISK AND MANAGEMENT OF RISK			
1.1	Introduction about risk	<ul style="list-style-type: none"> • Describe the concept of risk. 	K1
1.2	Meaning of risk	<ul style="list-style-type: none"> • Recall the meaning of risk. 	K1
1.3	Types of risk	<ul style="list-style-type: none"> • Classify the types of risk. 	K2
1.4	Managing the risk	<ul style="list-style-type: none"> • Demonstrate the role of derivatives in managing risk. 	K3
1.5	Cost of risk	<ul style="list-style-type: none"> • Estimate the cost of risk. 	K2
1.6	Risk management process	<ul style="list-style-type: none"> • Discuss the concept of risk management. • Illustrate the process of risk management. 	K2
1.7	Risk management techniques	<ul style="list-style-type: none"> • Examine the techniques for risk management 	K4
1.8	Risk management tools	<ul style="list-style-type: none"> • Discuss the tools adopted for managing risk. 	K2

II DERIVATIVES MARKET			
2.1	Introduction to derivatives	<ul style="list-style-type: none"> • Explain the concept of derivatives. 	K2
2.2	History of derivatives	<ul style="list-style-type: none"> • Discuss the evolution of derivatives. 	K2
2.3	Classification of derivatives	<ul style="list-style-type: none"> • Classify the types of derivatives. 	K2
2.4	Features of derivatives	<ul style="list-style-type: none"> • List the features of derivatives. 	K1
2.5	Participants in derivatives market	<ul style="list-style-type: none"> • Examine the role of participants in derivatives market. 	K4
2.6	Mechanics in derivatives market	<ul style="list-style-type: none"> • Explain the mechanism of the derivatives market. 	K2
III FUTURES MARKETS			
3.1	Introduction to Futures markets	<ul style="list-style-type: none"> • State the importance of futures market. 	K1
3.2	History of the futures market	<ul style="list-style-type: none"> • Describe the history of the futures market. 	K2
3.3	Meaning and operation of futures	<ul style="list-style-type: none"> • Appraise the operations of the futures market. 	K4
3.4	Difference between futures and forward contract	<ul style="list-style-type: none"> • Distinguish between futures and forward contract. 	K4
3.5	Clearing house mechanism	<ul style="list-style-type: none"> • Describe the mechanism adopted by the clearing house. 	K2
3.6	Types of margin	<ul style="list-style-type: none"> • Classify the types of margin. 	K2

3.7	Orders in future market	<ul style="list-style-type: none"> • Explain the orders in futures market. 	K2
3.8	Settlement procedure	<ul style="list-style-type: none"> • Discuss the Settlement procedure in the futures market. 	K2
UNIT IV CURRENCY FUTURES			
4.1	Relationship between the Future price and cash price	<ul style="list-style-type: none"> • Explain the relationship between future price and cash price. 	K2
4.2	Hedgeable and Non Hedgeable Risk	<ul style="list-style-type: none"> • Distinguish between hedgeable and Non-hedgeable Risk 	K4
4.3	Optimal hedging ratio	<ul style="list-style-type: none"> • Explain optimal hedging ratio. 	K2
4.4	Speculation	<ul style="list-style-type: none"> • Explain the role of currency futures in speculation. 	K2
4.5	Arbitraging	<ul style="list-style-type: none"> • Summarize arbitraging using currency futures. 	K2
4.6	Types of futures	<ul style="list-style-type: none"> • Identify the types of futures. 	K2
4.7	Currency futures	<ul style="list-style-type: none"> • Explain the concept of currency futures. 	K2
4.8	Hedging with Currency futures	<ul style="list-style-type: none"> • Analyze the procedure for hedging using currency futures. 	K4
UNIT V INTEREST RATE FUTURE AND INDEX FUTURES			
5.1	Interest Rate future	<ul style="list-style-type: none"> • Define interest rate futures. 	K1
5.2	Hedging interest rate with	<ul style="list-style-type: none"> • Describe 	

	interest rate future	hedging interest rate risk using interest rate futures.	K2
5.3	Index future	<ul style="list-style-type: none"> Define index future. 	K1
5.4	Hedging using Index future	<ul style="list-style-type: none"> Explain the process of hedging using index futures. 	K2
5.5	Commodity future	<ul style="list-style-type: none"> Discuss the concept of commodity futures. Demonstrate the process of trading using commodity futures. 	K3

MAPPING SCHEME FOR THE PO, PSOS AND COS

L-LOW

M-MODERATE

H- HIGH

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H		H	M	M					M	M		
CO2	M		H	M	M					M	H		
CO3	H		M	M	H					M	M		
CO4	M		M	H	M					M	H		
CO5	M		H	M	M					H	M		
CO6	H		M	M	M					M	H		

COURSE ASSESSMENT METHODS

Direct
4. Continuous Assessment Test I,II 5. Open book test; Assignment; Seminar; Group Presentation 6. End Semester Examination
Indirect
1. Internship 2. Project Work

COURSE CO-ORDINATOR – Ms.Nasrin Hussaina.S

SEMESTER III	ELECTIVE IV- ACCOUNTING FOR MANAGERIAL DECISIONS	CODE: P19CM3:4
CREDITS 4		TOTAL HOURS PER WEEK: 6

COURSE OUTCOMES

On completion of the course, the students will be able to:

S.No	Course Outcome	Level	Unit
1	Apply the appropriate management accounting technique	K3	I
2	Choose the accounting plan and responsibility	K6	II
3	Rate the Sales volume using the various forms of Budget	K6	II
4	Calculate the different standard variances and actual variances	K4	III
5	Assess the Break-even Chart using marginal costing method	K6	IV
6	Review the financial reports using fund flow and Cash flow analysis	K6	V

UNIT -I INTRODUCTION TO MANAGEMENT ACCOUNTING 18 Hrs

- 1.1 Meaning
- 1.2 Nature and scope
- 1.3 Functions
- 1.4 Role of Management Accountant
- 1.5 Emerging Concepts
 - 1.5.1 Life cycle costing
 - 1.5.2 Quality costing
 - 1.5.3 Kaizen costing
 - 1.5.4 Throughput costing
 - 1.5.5 Back flush costing
- 1.6 Activity Based Costing
 - 1.6.1 Introduction & Concepts
 - 1.6.2 Cost drivers and cost pools
 - 1.6.3 Steps to develop ABC System
 - 1.6.4 ABC System and Corporate Strategy

UNIT- II ACCOUNTING PLAN AND RESPONSIBILITY 18 Hrs

- 2.1 Meaning
- 2.2 Significance of Responsibility accounting
 - 2.2.1 Responsibility centre
 - 2.2.2 Objective and determinants of responsibility centre
 - 2.2.3 Cost centre, profit centre and investment Centre
- 2.3 Problem in transfer pricing
- 2.4 Budgeting

- 2.4.1 Definition of budget
- 2.4.2 Essentials of budgeting
- 2.4.3 Types of budgets
- 2.4.4 Functional masters
- 2.4.5 Fixed and flexible budgetary control
- 2.4.6 Zero base budgeting performance budgeting

UNIT- III STANDARD COSTING AND VARIANCE ANALYSIS

21 Hrs

- 3.1 Standard costing as a control technique
- 3.2 Setting of standards and their revision
- 3.3 Variance analysis
 - 3.3.1 Meaning
 - 3.3.2 Importance kinds of variance and their uses
 - 3.3.3 Material Labour and overhead variance
 - 3.3.4 Disposal of variances
- 3.4 Relevance of variance budgeting to budgeting and standard costing

UNIT- IV MARGINAL COSTING AND BREAK-EVEN ANALYSIS

18 Hrs

- 4.1 Concept of marginal cost
- 4.2 Marginal costing and absorption costing
- 4.3 Marginal costing versus direct costing
- 4.4 Cost-volume-profit analysis
- 4.5 Break-even analysis
 - 4.5.1 Assumptions and practical applications of break-even analysis
- 4.6 Decisions regarding sales-mix make or buy decision and discontinuation of a product line etc.

UNIT- V FINANCIAL STATEMENTS ANALYSIS

15 Hrs

- 5.1 Ratio analysis
- 5.2 Cash flow analysis
- 5.3 Funds flow analysis
- 5.4 Return on Investment
- 5.5 Residual Income
- 5.6 Economic Value Added

UNIT VI- TOPICS FOR SELF STUDY

Sl.No	Topics	Weblinks
1.	Reporting of leases in financial statements	https://egrove.olemiss.edu/cgi/viewcontent.cgi?article=1149&context=aicpa_guides
2.	Financing and operating leases	https://analystprep.com/cfa-level-1-exam/financial-reporting-and-analysis/effect-finance-operating-leases-statements/
3.	New financial reporting for business leases	https://analystprep.com/cfa-level-1-exam/financial-reporting-and-analysis/effect-finance-operating-leases-statements/

Theory 20%, Problems 80%

REFERENCES

1. Horngren, Foster & Datar: Cost Accounting – A Managerial Emphasis, 13th Edition, Prentice Hall, (2008)
2. Weston & Brigham, Essentials of Managerial Finance, 21st Edition, Dryden Press (2011).
3. Edmonds, Edmonds & Tsay: Fundamental Managerial Accounting Concept, 8th Edition, Irwin McGraw Hill, (2017).
4. Ravi M Kishore, Advanced Management Accounting, Taxman Publication, (2018)
5. SP Jain and KL Narang, Cost and Management Accounting, Kalyani Publication, (2015)

WEB LINK

1. <https://resources.saylor.org/wwwresources/archived/site/textbooks/Managerial%20Accounting.pdf>
2. <http://www.ddegjust.ac.in/studymaterial/mcom/mc-105.pdf>

SPECIFIC LEARNING OUTCOMES (SLO)

UNIT	SYLLABUSS	LEARNING OUTCOMES	BLOOMS TAXONOMIC HIGHEST LEVEL OF TRANSACTION
INTRODUCTION TO MANAGEMENT ACCOUNTING			
	Meaning	<ul style="list-style-type: none"> Recall the meaning of 	K1

		management accounting	
1.2	Nature and scope	<ul style="list-style-type: none"> Explain the nature and scope of management accounts 	K2
1.3	Functions	<ul style="list-style-type: none"> Relate and recognize the functions of management accounts 	K1
1.4	Role of Management Accountant	<ul style="list-style-type: none"> Illustrate the role of management accountant at business and job place 	K2
1.5	Emerging Concepts 1.5.1 Life cycle costing 1.5.2 Quality costing 1.5.3 Kaizen costing 1.5.4 Throughput costing 1.5.5 Back flush costing	<ul style="list-style-type: none"> Apply the emerging concepts using different types of costing into management accounting 	K3
1.6	Activity Based Costing Introduction & Concepts Cost drivers and cost pools Steps to develop ABC System	<ul style="list-style-type: none"> Apply the cost drivers and ABC system under job conditions 	K3
II	ACCOUNTING PLAN AND RESPONSIBILITY		
2.1	Meaning	<ul style="list-style-type: none"> Recall the meaning of accounting plan and budget 	K1
2.2	Significance of Responsibility accounting Responsibility centre Objective and determinants of responsibility centre Cost centre, profit centre and investment Centre	<ul style="list-style-type: none"> Use the determinants of accounting and Analyze the cost centre and investment centre. 	K4
2.3	Problem in transfer pricing	<ul style="list-style-type: none"> Discuss the problems in transfer pricing 	K2
2.4	Budgeting Definition of budget Essentials of budgeting Types of budgets Functional masters Fixed and flexible budgetary	<ul style="list-style-type: none"> Assess and interpret the types of budget in day-to-day business transactions and job place 	K6

	control, Zero base budgeting performance budgeting		
III	STANDARD COSTING AND VARIANCE ANALYSIS		
3.1	Standard costing as a control technique	<ul style="list-style-type: none"> Discuss Standard costing 	K2
3.2	Setting of standards and their revision	<ul style="list-style-type: none"> Recognize the standards and procedure to revise the standards 	K1
3.3	Variance analysis Meaning Importance kinds of variance and their uses Material Labour and overhead variance Disposal of variances	<ul style="list-style-type: none"> Calculate and solve the different types of variances and disposal of it to relevant field 	K4
3.4	Relevance of variance budgeting to budgeting and standard costing	<ul style="list-style-type: none"> Identify and compare the relationship between budgeting and standard costing using variance analysis 	K2
IV	MARGINAL COSTING AND BREAK-EVEN ANALYSIS		
4.1	Concept of marginal cost	<ul style="list-style-type: none"> Relate the concept of marginal costing in business 	K4
4.2	Marginal costing and absorption costing	<ul style="list-style-type: none"> Identify the key aspects between marginal and absorption costing 	K2
4.3	Marginal costing versus direct costing	<ul style="list-style-type: none"> Compare direct costing with marginal 	K2
4.4	Cost-volume-profit analysis	<ul style="list-style-type: none"> Calculate the profit volume ratio and analyse 	K4
4.5	Break-even analysis Assumptions and practical applications of break-even analysis	<ul style="list-style-type: none"> Justify what is BEP And rate the business using break even practical analysis 	K6
4.6	Decisions regarding sales-mix make or buy decision and discontinuation of a product line etc	<ul style="list-style-type: none"> Categorize suitable techniques using buying decisions 	K4
V	FINANCIAL STATEMENTS ANALYSIS		
5.1	Ratio analysis	<ul style="list-style-type: none"> Define ratio analysis and 	K1

		understand its meaning	
5.2	Cash flow analysis	<ul style="list-style-type: none"> Solve the cash flow in business and any corporate set up 	K3
5.3	Funds flow analysis	<ul style="list-style-type: none"> Review and asses the flow of funds in business firms and professional corporate 	K6
5.4	Return on Investment	<ul style="list-style-type: none"> Predict and practice the usefulness of investment using Returns 	K3
5.5	Residual Income	<ul style="list-style-type: none"> Propose the residual Internal Rate of Return in income 	K5
5.6	Economic Value Added	<ul style="list-style-type: none"> Use the Economic value additions in products 	K3

Mapping Scheme for the PO, PSOs and Cos

	L-Low			M-Moderate			H- High							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4	
CO1	H	H	-	-	M	-	-	-	L	M	M	M	H	
CO2	H	-	H	-	-	H	-	L	-	M	M	M	H	
CO3	H	H	-	H	-	H	-	L	-	H	M	-	H	
CO4	H	H	-	-	M	H	L	L	-	M	H	M	H	
CO5	H	H	-	-	M	H	L	-	L	M	-	M	H	
CO6	H	-	H	-	-	-	L	-	-	M	M	M	H	

COURSE ASSESSMENT METHODS

Direct
<ol style="list-style-type: none"> Continuous Assessment Test I,II Open book test; Assignment; Seminar; Group Presentation End Semester Examination
Indirect
<ol style="list-style-type: none"> Internship Project Work

COURSE CO-ORDINATOR – Mr.Boaz.A

SEMESTER –III	CORE: XIII- BUSINESS VALUATION AND ANALYSIS	CODE: P19CM3:A
CREDITS: 4		TOTAL HOURS PER WEEK: 6

COURSE OUTCOMES

On completion of the Course, students will be able to

S.No.	Course Outcomes	Level	Unit
1	Demonstrate the conceptual knowledge of financial models	K3	I
2	Apply the principles and techniques of valuation methods.	K3	II
3	Assess the free cash flow to the firm (FCFF) and free cash flow to equity (FCFE) approaches to valuation.	K6	III
4	Discuss the accounting treatment in various business transactions.	K2	IV
5	Explain the fair value measurement techniques and standards.	K2	IV
6	Appraise the methods of valuation of intangibles.	K6	V

UNIT I - FINANCIAL MODELS

(15 Hours)

- 1.1 Financial Models for project appraisal
- 1.2 Use of functions like Net Present Value (NPV)
- 1.3 Internal Rate of Return (IRR)
- 1.4 Forecasting techniques.

UNIT II - BUSINESS VALUATION BASICS

(20 Hours)

- 2.1 Principles and techniques of valuation
- 2.2 DCF, Multiple methods
- 2.3 Accounting based valuation
- 2.4 Assets valuation, Earning valuation
- 2.5 Cash flow valuation: Other valuation basis.

UNIT III - VALUATION IN MERGERS AND ACQUISITIONS

(20 Hours)

- 3.1 Assets and cash flows
- 3.2 Strengths and weakness of various valuation methods
- 3.3 Recognition of interest of various stakeholders
- 3.4 Selection of appropriate cost of capital for valuation
- 3.5 Synergistic benefits, forms of consideration and terms of acquisitions
- 3.6 Post-merger integration process.

UNIT IV - FAIR VALUE IN ACCOUNTING MEASUREMENT

(20 Hours)

- 4.1 Concept
- 4.2 Measurement techniques and standards
- 4.3 Challenges
- 4.4 Accounting treatment.

UNIT V- VALUATION OF INTANGIBLES

(20 Hours)

- 5.1 Intellectual property

- 5.2 Intangibles
- 5.3 Brand Valuation.

UNIT IV - TOPICS FOR SELF-STUDY:

S.No.	Topics	Web Links
1	Business Valuation methods	https://www.fundera.com/blog/business-valuation-methods
2	Approaches of business Valuation methods	https://www.financialpoise.com/3-approaches-to-business-valuation-methods/
3	Small business Valuation methods	https://www.nav.com/blog/small-business-valuation-methods-how-to-value-a-small-business-474215/
4	Research paper on business Valuation	https://www.academia.edu/Documents/in/Business_Valuation
5	Business Valuation of Websites or internet business	https://feinternational.com/blog/how-do-you-value-an-online-business/

TEXT BOOKS

1. Guy Parmentier & Bart Cuypers, Business Valuation: Using Financial analysis to measure a company's value, 3rd Illustrated edition, Intersentia Publishers, 2017
2. Krishna G. Palepu, Victor L Bernard et al., Business Analysis and Valuation: Text and Cases, IFRS edition, Cengage Publishers, 2007.

REFERENCES

1. Wilson, Business Analysis and Valuation using Financial Statements, 5th Edition, Cengage Publishers, 2015
2. Christopher Mercer & Travis W. Harms, Business Valuation- An Integrated Theory, 2nd Edition, Wiley, 2007.
3. Erik Peek & Paul Healy, Business Analysis and Valuation, 4th Edition, Cengage Learning Emea, 2016

WEB LINKS

1. <https://ifrscommunity.com/knowledge-base/ifrs-13-fair-value-measurement/>

2. <https://www.cfainstitute.org/en/membership/professional-development/refresher-readings/2020/free-cash-flow-valuation>

Theory 80%, Problems 20%

SPECIFIC LEARNING OUTCOMES

Unit/Section	Content	Learning Outcome	Blooms Taxonomic Level of Transaction
UNIT I FINANCIAL MODELS			
1.1	Financial Models for project appraisal	<ul style="list-style-type: none"> Identify the need for financial models. 	K1
1.2	Use of functions like Net Present Value (NPV)	<ul style="list-style-type: none"> Explain the meaning of NPV Calculate the NPV for projects 	K3
1.3	Internal Rate of Return (IRR)	<ul style="list-style-type: none"> Recognise the meaning of IRR Compute the IRR for projects 	K3
1.4	Forecasting techniques	<ul style="list-style-type: none"> Recall the types of forecasting techniques 	K1
UNIT II BUSINESS VALUATION BASICS			
2.1	Principles and techniques of valuation	<ul style="list-style-type: none"> Describe the principles and techniques of valuation 	K2
2.2	DCF, Multiple methods	<ul style="list-style-type: none"> List the various methods of valuation Solve problems in Multiple methods of Valuation of business 	K3
2.3	Accounting based valuation	<ul style="list-style-type: none"> Define Accounting based valuation 	K1
2.4	Assets valuation, Earning valuation	<ul style="list-style-type: none"> State the meaning of Assets Valuation and Earning Valuation 	K1
2.5	Cash flow valuation: Other valuation basis	<ul style="list-style-type: none"> Describe Cash Flow valuation Compare the Free cash flow to the firm and to equity. 	K3
UNIT III VALUATION IN MERGERS AND ACQUISITIONS			
3.1	Assets and cash flows	<ul style="list-style-type: none"> Recognise the meaning assets and cash flows in Mergers & Acquisition 	K1
3.2	Strengths and weakness of various	<ul style="list-style-type: none"> Evaluate critically the 	K5

	valuation methods	Strengths and weakness of various valuation methods	
3.3	Recognition of interest of various stakeholders	<ul style="list-style-type: none"> Explain the recognition of the interest of stakeholders while valuation of business in Mergers and Acquisition 	K2
3.4	Selection of appropriate cost of capital for valuation	<ul style="list-style-type: none"> Appraise the method of appropriate cost of capital valuation. 	K5
3.5	Synergistic benefits, forms of consideration and terms of acquisitions	<ul style="list-style-type: none"> Define synergistic benefits. Discuss the forms and terms of acquisitions. 	K2
3.6	Post-merger integration process	<ul style="list-style-type: none"> State the meaning for post-merger integration process. 	K1
UNIT IV FAIR VALUE IN ACCOUNTING MEASUREMENT			
4.1	Concept	<ul style="list-style-type: none"> Explain the concepts, fair value in accounting 	K2
4.2	Measurement Techniques and standards	<ul style="list-style-type: none"> Describe the measurement techniques and standards of fair value in accounting. 	K2
4.3	Challenges	<ul style="list-style-type: none"> Discuss the challenges in fair value of accounting. 	K2
4.4	Accounting treatment	<ul style="list-style-type: none"> Explain the various accounting treatments of fair value in accounting. 	K2
UNIT V VALUATION OF INTANGIBLES			
5.1	Intellectual Property	<ul style="list-style-type: none"> Define Intellectual property. Apply the rules relating to Intellectual Property 	K4
5.2	Intangibles	<ul style="list-style-type: none"> Define the term Intangibles. Express the importance of valuation of intangibles. Classify the methods of valuation of intangibles. 	K4
5.3	Brand Valuation	<ul style="list-style-type: none"> State the meaning of brand valuation. Explain the importance of brand valuation. Evaluate the methods of brand valuation. 	K6

MAPPING SCHEME FOR POs, PSOs and COs

	L-Low			M-Moderate			H- High						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	M	M	M	-	H	-	M	-	H	H	M	-
CO2	H	-	H	H	-	H	M	M	-	M	H	H	-
CO3	M	-	M	H	-	H	M	-	-	H	H	M	-
CO4	H	M	H	H	-	H	-	M	-	H	H	M	-
CO5	M	-	H	H	-	H	-	M	-	M	M	H	-
CO6	H	-	H	H	-	H	-	M	-	H	M	H	-

COURSE ASSESSMENT METHODS

Direct
<ol style="list-style-type: none"> 1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
<ol style="list-style-type: none"> 1. Internship 2. Project Work

COURSE CO-ORDINATOR – Dr.S.SHANTHI MERLIN

SEMESTER – IV	CORE: XII- SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT - II	CODE: P18CM412
CREDITS: 5		TOTAL HOURS PER WEEK: 6

COURSE OUTCOMES

At the end of this course, the student will be able to

Sl. No	Course Outcomes	Level	Unit
1	Review the Nature and Process of portfolio management	K6	I
2	Assess the theoretical and practical background in the field of portfolio management	K6	I
3	Plan to efficiently tackle interest rate risk, business risk, financial risk, securities market pricing	K5	II
4	Choose the right constraint for investment	K6	III
5	Formulate different methods of calculating rate of returns and Performance measures	K5	IV
6	Propose a type of mutual fund to invest	K5	V

COURSE CONTENTS

UNIT I INTRODUCTION TO PORTFOLIO MANAGEMENT

18 Hrs

- 1.1 Need for Portfolio Management
- 1.2 Portfolio Management Process
- 1.3 Efficient Portfolios and Efficient Frontier
- 1.4 Markowitz Model
- 1.5 Capital asset pricing model (CAPM)
- 1.6 Dominant portfolio
- 1.7 Separation theorem
- 1.8 Capital Market line
- 1.9 Security market line
- 1.10 Arbitrage pricing theory

UNIT II PORTFOLIO RISK AND RETURN ANALYSIS

18 Hrs

- 2.1 Concept of portfolio risk and return
- 2.2 Systematic and unsystematic risk
- 2.3 Beta of a portfolio
- 2.4 Analyzing portfolio diversification

UNIT III INVESTMENT PLANNING

18 Hrs

- 3.1 Defining investment objectives
- 3.2 Risk and investor preferences
- 3.3 Investment constraints
- 3.4 Investment goals and constraints for institutional investors

- 3.5 Portfolio rebalancing
- 3.6 Portfolio up grading
- 3.7 Investment timings
 - 3.7.1 Formula plans
 - 3.7.2 Constant dollar value plan
 - 3.7.3 Constant ratio plan
 - 3.7.4 Variable Ratio plan
- 3.8 Selection and revision of equity portfolios

UNIT IV MEASURING AND EVALUATING PORTFOLIO PERFORMANCE 18 Hrs

- 4.1 Meaning and importance
- 4.2 Methods of calculating rate of returns
 - 4.2.1 Money weighted rate of return
 - 4.2.2 Time weighted rate of return
 - 4.2.3 Linked internal rate of return
- 4.3 Performance measures
 - 4.3.1 Sharpe
 - 4.3.2 Treynor
 - 4.3.3 Jensen
 - 4.3.4 FAMA's measure of selectivity and net selectivity

UNIT V MUTUAL FUNDS

18 Hrs

- 5.1 Concepts
- 5.2 Objectives
- 5.3 Types and advantages
- 5.4 Services provided by the mutual fund
- 5.5 Organization and management of mutual funds
- 5.6 Indian Mutual Fund

UNIT VI - TOPICS FOR SELF STUDY

Sl.No	Topics	Web link
1.	New issue market	https://groww.in/p/primary-market/
2.	Floating of New issues	https://www.businessmanagementideas.com/markets/securities-market/methods-of-floating-new-issues-india-financial-management/17111
3.	Stock exchanges	https://www.adigitalblogger.com/share-market/how-many-stock-exchanges-in-india/
4.	New reforms in Indian stock exchanges	https://www.kotaksecurities.com/ksweb/Meaningful-Minutes/5-Important-market-reforms-by-SEBI-to-know-about

BOOKS FOR STUDY

1. Prasanna Chandra , Investment analysis and Portfolio Management, Tata Mcgraw Hill Education (India) Private Limited, 2nd Edition, 2017.
2. V. K. Bhalla, Investment Management – Security analysis and Portfolio Management, S. Chand, 19th Edition, 2008.
3. Punithavathy pandian, Security Analysis and Portfolio Management, 2nd Edition, Vikas Publishing House PVT LTD, 2013.
4. S. Kevin, Security Analysis and Portfolio Management, PHI Learning Private Ltd, 11th Edition, 2012.
5. Frank K. Reilly & Keith C. Brown, Investment analysis and Portfolio Management, Thomson ONE – Business School Edition and Stock-Trak Coupon, 7th Edition, October 2011.

ONLINE LEARNING RESOURCES

1. https://books.google.co.in/books/about/Investment_Analysis_and_Portfolio_Manage.html?id=nS1HDwAAQBAJ&redir_esc=y
2. <https://www.kopykitab.com/SECURITY-ANALYSIS-And-PORTFOLIO-MANAGEMENT-2ND-EDN-by-Punithavathy-Pandian>

Learning Outcomes

Unit/Section	Content	Learning Outcome	Blooms Taxonomic Level of Transaction
UNIT I – INTRODUCTION TO PORTFOLIO MANAGEMENT			
	Need for Portfolio Management	<ul style="list-style-type: none"> • Explain the need for portfolio management. 	K2
1.2	Portfolio Management Process	<ul style="list-style-type: none"> • Classify the process of portfolio management. 	K2
1.3	Efficient Portfolios and Efficient Frontier	<ul style="list-style-type: none"> • Recognize the concept efficient portfolios and efficient frontier. 	K1
1.4	Markowitz Model	<ul style="list-style-type: none"> • Explain the assumptions of Markowitz Model 	K5

1.5	Capital asset pricing model (CAPM)	<ul style="list-style-type: none"> Analyse the Capital asset pricing model 	K4
1.6	Dominant portfolio	<ul style="list-style-type: none"> Define the term Dominant portfolio 	K1
1.7	Separation theorem	<ul style="list-style-type: none"> Recall the concept of separation theorem 	K1
1.8	Capital Market line	<ul style="list-style-type: none"> Illustrate capital market line. 	K2
1.9	Security market line	<ul style="list-style-type: none"> Demonstrate security market line 	K2
1.10	Arbitrage pricing theory	<ul style="list-style-type: none"> Discuss Arbitrage pricing theory 	K6
UNIT II – PORTFOLIO RISK AND RETURN ANALYSIS			
2.1	Concept of portfolio risk and return	<ul style="list-style-type: none"> Define the concept of portfolio risk and return. 	K1
2.2	Systematic and unsystematic risk	<ul style="list-style-type: none"> Analyse the systematic and unsystematic risk. 	K4
2.3	Beta of a portfolio	<ul style="list-style-type: none"> Measure the Beta of a portfolio. 	K5
2.4	Analyzing portfolio diversification	<ul style="list-style-type: none"> Judge and analyze portfolio diversification 	K5
UNIT III – INVESTMENT PLANNING			
3.1	Defining investment objectives	<ul style="list-style-type: none"> Classify the objectives of investment. 	K2
3.2	Risk and investor preferences	<ul style="list-style-type: none"> Identify the investor risk preferences. 	K3
3.3	Investment constraints	<ul style="list-style-type: none"> List out the investment constraints. 	K4

3.4	Investment goals and constraints for institutional investors	<ul style="list-style-type: none"> Analyze investment goals and constraints for institutional investors. 	K4
3.5	Portfolio rebalancing	<ul style="list-style-type: none"> Assess portfolio rebalancing 	K5
3.6	Portfolio up grading	<ul style="list-style-type: none"> Measure portfolio upgrading 	K5
3.7	Investment timings 3.7.1 Formula plans 3.7.2 Constant dollar value plan 3.7.3 Constant ratio plan 3.7.4 Variable Ratio plan	<ul style="list-style-type: none"> Calculate investment timings and different plans. 	K4
3.8	Selection and revision of equity portfolios	<ul style="list-style-type: none"> Discuss about selection and revision of equity portfolios. 	K6
UNIT IV – MEASURING AND EVALUATING PORTFOLIO PERFORMANCE			
4.1	Meaning and importance	<ul style="list-style-type: none"> Explain the meaning and importance of portfolio performance. 	K2
4.2	Methods of calculating rate of returns 4.2.1 Money weighted rate of return 4.2.2 Time weighted rate of return 4.2.3 Linked internal rate of return	<ul style="list-style-type: none"> Analyze the methods of calculating rate of returns 	K4
4.3	Performance measures 4.3.1 Sharpe 4.3.2 Treynor 4.3.3 Jensen 4.3.4 FAMA’s measure of selectivity and net selectivity	<ul style="list-style-type: none"> Measure the performances of portfolio. 	K5
UNIT V – MUTUAL FUNDS			

5.1	Concepts	<ul style="list-style-type: none"> Recall the concept of mutual funds. 	K1
5.2	Objectives	<ul style="list-style-type: none"> Explain the objectives of mutual funds. 	K2
5.3	Types and advantages	<ul style="list-style-type: none"> Classify the various types of mutual fund and its advantages. 	K4
5.4	Services provided by the mutual fund	<ul style="list-style-type: none"> Explain the services provided by mutual funds. 	K5
5.5	Organization and management of mutual funds	<ul style="list-style-type: none"> Discuss about management of mutual funds. 	K2
5.6	Indian Mutual Fund	<ul style="list-style-type: none"> List the various Indian mutual funds. 	K1

Mapping Scheme for the PO, PSOs and Cos

L-Low M-Moderate H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	L	-	H	M	-	-	-	-	-	-	H	M	L
CO2	L	-	H	M	-	-	-	-	-	-	H	L	M
CO3	L	-	H	M	-	-	-	-	-	-	H	M	L
CO4	L	-	H	M	-	-	-	-	-	-	H	M	L
CO5	L	-	H	M	-	-	-	-	-	-	H	M	L
CO6	L	-	H	M	-	-	-	-	-	-	H	L	M

COURSE ASSESSMENT METHODS

Direct
4. Continuous Assessment Test I,II 5. Open book test; Assignment; Seminar; Group Presentation 6. End Semester Examination
Indirect
1. Internship 2. Project Work

COURSE CO-ORDINATOR – Dr.J.Lydia

SEMESTER IV	CORE XIII BUSINESS ETHICS, CORPORATE SOCIAL RESPONSIBILITY AND GOVERNANCE	CODE :P18CM413
CREDITS 5		TOTAL HOURS PER WEEK : 6

COURSE OUTCOMES

On completion of the course, the students will be able to

S.No	Course Outcome	Level	Unit Covered
CO1	Formulate the basic principles of ethical concepts and moral issues in business.	K5	I
CO2	Assess the various ethical theories in recent context of business.	K6	II
CO3	Analyse and identify, interpret, the global, political, social, environmental, technological and cultural context of the business environment.	K4	III
CO4	Integrate the effects of government policy on the economic environment and Indian Industry.	K5	IV
CO5	Integrate the breadth and depth of corporate social responsibility.	K5	V
CO6	Evaluate the various innovative practices adopted in the governance.	K6	V

SYLLABUS

UNIT- I INTRODUCTION

(18 Hours)

- 1.1 Definition & nature of business ethics
- 1.2 Characteristics of business ethics
- 1.3 Utilitarianism theory
- 1.4 Causes of unethical behaviour and Ethical abuses
- 1.5 Work ethics
- 1.6 Code of conduct
- 1.7 Code of ethics
- 1.8 Public good

UNIT- II ETHICS THEORY AND BEYOND

(20 Hours)

- 2.1 Introduction to Management of Ethics
- 2.2 Ethics analysis [Hosmer model]
- 2.3. Ethical dilemma
- 2.4. Ethical theories
 - 2.4.1 Categorical Imperative Theory
 - 2.4.2 Conventional theory
 - 2.4.3 Doctrine of Mean
 - 2.4.4 Might equal rights Theory
- 2.5 Ethics in practice
- 2.6 Ethics for Managers-Role and function of ethical managers-
- 2.7 Comparative ethical behaviour of Managers
- 2.8 Competitiveness, organizational size, profitability and ethics
- 2.9 Ethics in Corporate

- 2.10 Ethics evaluation
- 2.11 Business and ecological / environmental issues in the Indian context

UNIT- III LEGAL ASPECTS OF ETHICS (16 Hours)

- 3.1 Political environment
- 3.2 legal environment
- 3.3 Provisions of the Indian constitution pertaining to Business
- 3.4 Political setup – major characteristics and their implications for business
- 3.5 Competition Act - prominent features of competitions act
- 3.6 FEMA- Features and importance
- 3.7 Social – cultural environment
 - 3.7.1 Social cultural impact on business operations
 - 3.7.2 Salient features of Indian culture and values

UNIT- IV ENVIRONMENTAL ETHICS (18 Hours)

- 4.1 Economic Environment
- 4.2 Philosophy of economic grow and its implications for business
- 4.3 Main Features of Economic Planning with respect to business
- 4.4 Industrial policy and framework of Government contract over Business
- 4.5 Role of chamber of commerce and confederation of Indian Industries

UNIT- V CORPORATE SOCIAL RESPONSIBILITY AND GOVERNANCE

(18 Hours)

- 5.1 Definition of CSR
 - 5.1.1 Evolution of CSR
 - 5.1.2 Need for CSR
 - 5.1.3 Theoretical perspectives of CSR
 - 5.1.4 Strategies for CSR
 - 5.1.5 Challenges and implementation
- 5.2 Concept of Corporate Governance - Evolution of corporate governance
- 5.3 Governance practices and regulation
- 5.4 Structure and development of boards
- 5.5 Role of capital market and government- Governance ratings
- 5.6 Future of governance- innovative practices
- 5.7 Case studies of BHEL, SBI, HCL, HUL, ICT, AMUL ETC.

UNIT -VI - TOPICS FOR SELF STUDY

Increased Transparency	https://www.investopedia.com/articles/fundamental/03/121703.asp
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Green Technology	https://emagazine.com/an-introduction-to-green-technology/
Global Companies Acting Locally	https://www.imsmarketing.ie/export-strategy/think-global-act-local/
Diversity and Inclusion	https://builtin.com/diversity-inclusion

REFERENCES

1. S.A. Sherlekar, Ethics in Management, Himalaya Publishing House (2014)
 2. William B. Werther and David B. Chandler, Strategic corporate social responsibility, Sage Publications Inc.(2011)
 3. Robert A.G.Monksand NellMinow, Corporate governance, JohnWileyand Sons.(2010)
- C.S.V. Murthy Business Ethics and corporate Governance (2017)

WEB LINKS

1. <http://www.sasurieengg.com/e-course-material/MBA/II-Year-Sem-4/BA7402%20BUSINESS%20ETHICS,CORPORATE%20SOCIAL%20RESPONSIBILITY%20AND%20GOVERNANCE.pdf>
2. <http://www.universityofcalicut.info/syl/ManagementConceptsBusinessEthics.pdf>
3. <https://ddceutkal.ac.in/Syllabus/BECEG-MBA.pdf>

SPECIFIC LEARNING OUTCOMES (SLO)

UNIT/ Section	Course Content	Learning Outcomes	Blooms Taxonomic Level Of Transaction
INTRODUCTION			
1.1	Characteristics of business ethics	<ul style="list-style-type: none"> • Explain characteristics of business ethics 	K2
1.2	Utilitarianism theory	<ul style="list-style-type: none"> • Illustrate Utilitarianism theory 	K2
1.3	Causes of unethical behaviour	<ul style="list-style-type: none"> • Identify the causes of unethical behavior in an organisation 	K2
1.4	Work ethics Code of conduct	<ul style="list-style-type: none"> • Explain work ethics and code of conduct 	K2
1.5	Public Good	<ul style="list-style-type: none"> • Justify the importance of public 	K5

		Good.	
ETHICS THEORY AND BEYOND			
2.1	Introduction of Management Ethics	<ul style="list-style-type: none"> Explain management ethics 	K2
2.2	Ethical dilemma	<ul style="list-style-type: none"> Justify the ethical dilemma in Indian context 	K5
2.3	Ethical theories	<ul style="list-style-type: none"> Classify the various ethical theories. 	K2
2.4	Ethics for managers-role and function of ethical managers	<ul style="list-style-type: none"> Discuss function of ethical managers 	K2
2.5	Ethics in corporate and ethics evaluation	<ul style="list-style-type: none"> Evaluate ethics in corporate. 	K5
2.6	Environmental issues in the Indian context	<ul style="list-style-type: none"> Discuss the environmental issues in the Indian context. 	K6
LEGAL ASPECTS OF ETHICS			
3.1	Political and legal environment	<ul style="list-style-type: none"> Define legal and political environment. 	K1
3.2	Provision of Indian constitution to business	<ul style="list-style-type: none"> Discuss the provisions of Indian constitution to business. 	K2
3.3	Characteristics of political environment and their implications	<ul style="list-style-type: none"> Explain the characteristics of political environment and their implications 	K2
3.4	Features of competition Act	<ul style="list-style-type: none"> Analyse the features of competition Act. 	K4
3.5	Features of FEMA	<ul style="list-style-type: none"> Identify the features of FEMA 	K2
3.6	Social and cultural environment and their impact on business operations	<ul style="list-style-type: none"> Discuss the impact of social and cultural environment on business operations 	K2
3.7	Features of Indian culture and values	<ul style="list-style-type: none"> Appraise the features of Indian culture and values 	K4
IV ENVIRONMENTAL ETHICS			
4.1	Economic environment	<ul style="list-style-type: none"> Explain the Economic environment 	K2
4.2	Philosophy of economic grow and its implication for business	<ul style="list-style-type: none"> Identify the philosophy of economic 	K3

		grow and its implication for business.	
4.3	Features of economic planning respect to business.	<ul style="list-style-type: none"> Determine the features of economic planning in business. 	K5
4.4	Role of CCCII	<ul style="list-style-type: none"> Explain the role of chamber of commerce and confederation of Indian Industries in the development of the nation. 	K2
V CORPORATE SOCIAL RESPONSIBILITY AND GOVERNANCE			
5.1	Define CSR Evolution and need of CSR	<ul style="list-style-type: none"> Discuss the evolution and need of CSR 	K2
5.2	Corporate practices and regulation	<ul style="list-style-type: none"> Explain practices and regulation followed in corporate. 	K2
5.3	Role of capital market and government – Governance ratings	<ul style="list-style-type: none"> Analyse the role of capital market and Government –governance rating. 	K4
5.4	Future of governance –innovative practices	<ul style="list-style-type: none"> Discuss the various innovative practices adopted in the governance. 	K6

Mapping Scheme for the PO, PSOs and Cos

	L-Low			M-Moderate			H- High							
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4	
CO 1	H	-	M	M	H	-	M	M	L	H	-	M	M	
CO 2	M	H	M	M	M	-	H	-	-	M	-	-	H	
CO 3	M	M	-	M	H	-	-	M	-	H	-	-	M	
CO 4	-	M	H	M		-	M	-	-	H	M	-	-	
CO 5	H	-	M	H	M	-	-	-	-	M	-	M	-	
CO 6	-	H	-	M	M	-	H	-	-	M	-	M	-	

COURSE ASSESSMENT METHODS

Direct
7. Continuous Assessment Test I,II 8. Open book test; Assignment; Seminar; Group Presentation 9. End Semester Examination
Indirect
1. Internship 2. Project Work

COURSE CO-ORDINATOR – Dr. S. SHANTHI MERLIN

SEMESTER IV	CORE XIV FINANCIAL ENGINEERING – II	CODE P18CM414
CREDITS 4		TOTAL HOURS 90

COURSE OUTCOMES

On completion of the course the students will be able to:

S.No	Course Outcome	Level	Unit Covered
CO1	Rate trading strategy with American and European Options.	K5	I
CO2	Evaluate the various models for determining the prices of options .	K6	II
CO3	Appraise the various types of swaps and determine its valuation.	K6	II
CO4	Analyze the influence of option greeks in assessing the sensitivity of options.	K4	III
CO5	Extrapolate the concept of weather derivatives and the applications of Value at Risk.	K4	IV
CO6	Distinguish the different forms of life and non-life insurance.	K4	V

SYLLABUS

UNIT - I OPTIONS (18 Hours)

- 1.1 Options
- 1.2 Concept of Options
- 1.3 American and European Options
- 1.4 Trading strategy with options
- 1.5 Types of position
- 1.6 Options Clearing Corporation.

UNIT- II OPTION PRICING MODELS AND VOLATILITY (18 Hours)

- 2.1 Option Pricing Models
 - 2.1.1 Binominal option Pricing Model
 - 2.1.2 Black Scholes pricing model
- 2.2 Volatility
 - 2.2.1 Types of volatility.

UNIT- III SWAPS (18 Hours)

- 3.1 Swap
- 3.2 Concept of financial Swap
- 3.3 Interest rate Swap
- 3.4 Currency Swap
- 3.5 Valuation of Swap

UNIT- IV SENSITIVITY OF OPTION PREMIUMS AND VALUE AT RISK (21 Hours)

- 4.1 Sensitivity of option premiums
 - 4.1.1 Delta, Theta, Vega, Gamma. And Rho
- 4.2 Weather derivatives
- 4.3 Value at Risk
 - 4.3.1 Uses of value at Risk

UNIT- V INSURANCE (15 Hours)

- 5.1 Insurance
- 5.2 Nature of insurance
- 5.3 Classification of Insurance
- 5.4 Elements of Insurance contract
- 5.5 Various types of life and Non – life Insurance.

UNIT – VI TOPICS FOR SELF STUDY

History and Mechanism of Stock and Commodity exchanges in India	https://www.samco.in/what-is-commodity-trading
Multi Commodity Exchange (MCX)	https://en.wikipedia.org/wiki/Multi_Commodity_Exchange
National Commodity and Derivative Exchange (NCDEX)	https://www.investopedia.com/terms/n/ncdex.asp
Indian commodity Exchange (ICEX) - Universal Commodity Exchange (UCX).	https://www.plindia.com/blog/commodity-exchanges-in-india-and-the-products-traded/

Theory 60 %, Problems 40 %

BOOKS FOR REFERENCE

1. Vohra N.D and Bagri B.N, Futures and options, 9th edition, 2009 Tata Mc Graw Hill Publishing company, New Delhi
2. P.G. Apte , Sanjeevan Kapshe, International Financial Management, Eighth edition, 2020, Tata Mc Graw Hill Publishing Company, New Delhi.

3. S. L. Gupta , Financial Derivatives : Theory, Concepts And Problems , 2nd edition, January 2017.
4. Hull J.C, Options, Futures and other derivatives , 5th edition, 2003,New Jersey : Prentice Hall.
5. Flavell R., Swaps and Other derivatives, 2nd edition, 2002, Chicester, W.Sussex, John Wiley & Sons Limited.
6. P.K. Gupta, Insurance and Risk Management, Second edition, 2019, Himalaya Publishing House.

WEB RESOURCES:

1. https://shodhganga.inflibnet.ac.in/bitstream/10603/199656/15/11_chapter2.pdf
2. <https://www.soa.org/globalassets/assets/Files/Edu/2018/ifm-derivatives-questions-solutions.pdf>
3. <https://www.jpmorgan.com/jpmpdf/1320663533358.pdf>

SPECIFIC LEARNING OUTCOMES (SLO)

Section	Course Content	Learning Outcomes	Blooms Taxonomic Levels of Transaction
I RISK AND MANAGEMENT OF RISK			
1.1	Options	<ul style="list-style-type: none"> • Describe the evolution of options trading. 	K2
1.2	Concept of options	<ul style="list-style-type: none"> • Explain the scope of options contract. 	K2
1.3	American and European options	<ul style="list-style-type: none"> • Compare and contrast American and European options. 	K5
1.4	Trading strategy with options	<ul style="list-style-type: none"> • Discuss the trading strategy of options. 	K2
1.5	Types of positions	<ul style="list-style-type: none"> • Discuss the types of positions. 	K2
1.6	Options Clearing Corporation	<ul style="list-style-type: none"> • Explain the functions of Options Clearing Corporation. 	K4
II OPTION PRICING MODELS AND VOLATILITY			
2.1	Option Pricing Models	<ul style="list-style-type: none"> • Explain option pricing models. 	K2
2.1.1	Binomial Option Pricing Model	<ul style="list-style-type: none"> • Determine the stock price using Binomial option pricing model. 	K5
2.1.2	Black Scholes Option Pricing Model	<ul style="list-style-type: none"> • Discuss Black Scholes option pricing model. 	K6
2.2	Volatility	<ul style="list-style-type: none"> • Examine the scope of 	K4

		volatility in the measurement of risk.	
2.2.1	Types of volatility	• Identify the types of volatility.	K2
VAPS			
3.1	Swaps	• Define swaps.	K1
3.2	Concept of financial swap	• Illustrate the history of the futures market.	K2
3.3	Interest rate swap	• Identify the operations of the futures market.	K3
3.4	Currency swap	• Demonstrate the working of currency swaps.	K2
3.5	Interest rate swap	• Analyze the mechanism of interest rate swap.	K4
IV SENSITIVITY OF OPTION PREMIUMS AND VALUE AT RISK			
4.1	Sensitivity of option premiums	• Analyze the sensitivity of option premiums.	K4
4.1.1	Delta, Theta, Vega, Gamma. And Rho	• Examine the effects of the option Greeks in options trading.	K4
4.2	Weather derivatives	• Explain the importance of weather derivatives .	K2
4.3	Value at Risk	• Examine the risk using technique at the Value in Risk	K3
4.3.1	Uses of Value at Risk	• Sketch the applications of value at Risk.	K3
V INSURANCE			
5.1	Insurance	• Discuss the concept of insurance as a risk management tool.	K2
5.2	Nature of insurance	• Describe the nature of insurance contract	K2
5.3	Classification of insurance	• Classify the various forms of insurance.	K2
5.4	Elements of insurance contract	• List the elements of insurance contract	K1
5.5	Various types of life and Non – life Insurance	• Analyse the different types of life and non – life Insurance policies.	K4

Mapping Scheme for the PO's , PSO's and CO's

L-Low

M-Moderate

H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	-	H	M	M	-	-	-	-	M	M	-	-
CO2	M	-	H	M	M	-	-	-	-	M	M	-	-
CO3	M	-	M	H	M	-	-	-	-	M	M	-	-
CO4	M	-	H	M	M	-	-	-	-	M	H	-	-
CO5	H	-	M	M	H	-	-	-	-	H	M	-	-
CO6	M	-	H	M	M	-	-	-	-	M	H	-	-

COURSE ASSESSMENT METHODS

Direct
10. Continuous Assessment Test I,II 11. Open book test; Assignment; Seminar; Group Presentation 12. End Semester Examination
Indirect
1. Internship 2. Project Work

COURSE CO-ORDINATOR – Ms.Nasrin Hussaina.S